

## **Unable to Pay IRS Back Tax? What are your Options? You Have Several.**

By DWK TAX GROUP

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*Currently Uncollectible? IRS Offer in Compromise? IRS Penalty Abatement? Yes, you have economic problems. There will never be a better time to Settle IRS Debt. DWK TAX GROUP is the NATIONWIDE INTERNET TAX RESOLUTION COMPANY.*

If you are unable to pay the IRS back Tax, you have several options available. Has your Income been reduced? Working less hours? Out of work? Loss of Spousal Income? Do you have Medical Issues making your Life difficult?

There are action plans available to you.

You may be Currently Uncollectible.

If you do not enough income to pay your IRS Tax debt, you may be "Currently Uncollectible". This is a method for delaying payment of the debt. If your DWK Tax Attorney can convince the IRS that you have no way of paying your IRS Tax debt at this time, the IRS will consider you "currently not collectible." Usually this is for a period of one year/twelve months. At the end of the Currently Uncollectible period, you, the taxpayer, will need to show the IRS that your economic situation has not changed. As long as you enjoy that status with them, you will not be expected to pay any of the IRS tax debt. Yet, your statutory period (IRS Statute of Limitations) does not freeze; your IRS Tax Debt continues to decrease as usual.

### **IRS OFFER IN COMPROMISE GUIDELINES.**

At least one of three conditions must be met to qualify a taxpayer for consideration of an IRS Offer in Compromise (OIC) Tax Settlement:

Doubt as to Liability

Doubt as to Collectibility

Effective Tax Administration

In the last published IRS statistics, the IRS reports that the average discount on an accepted IRS Offer in Compromise was 88% (only 12 cents on the dollar was paid by Americans with an accepted IRS Offer in Compromise (OIC), and that the average acceptance rate was 47.6%. Given the savings possibilities on accepted IRS Offer in Compromise (OIC), the determined and diligent team of Tax Attorneys at DWK TAX GROUP specializes in the IRS Offer in Compromise program and works very hard to see if our clients qualify for an Offer in Compromise (OIC).

If you do an IRS Offer in Compromise yourself, you have more than an 90% chance of failure.

### **IRS CIVIL PENALTY ABATEMENT**

The Internal Revenue allows you to avoid tax penalties if you have a good excuse, known as reasonable cause. The following information is excerpted directly from the Internal Revenue Manual, IRM 120.1.

1. Reasonable cause is based on all the facts and circumstances in each situation and allows the Internal Revenue Service to provide relief from a penalty that would otherwise be assessed. Reasonable cause Tax Relief is generally granted when the taxpayer exercises ordinary business care and prudence in determining their tax obligations but is unable to comply with those obligations

.2. In the interest of equitable treatment of the taxpayer and effective tax administration, the nonassertion

or abatement of civil penalties based on reasonable cause or other relief provisions provided in this IRM must be made in a consistent manner and should conform with the considerations specified in the Internal Revenue Code (IRC), Regulations (Treas. Regs.), Policy Statements, and Part 120.1.

The Internal Revenue Manual goes on to say that any reason will be accepted as reasonable cause if it can be shown that the taxpayer exercised ordinary business care and prudence and, despite that, was still not able to comply with their tax obligations.

**THERE WILL NEVER BE A BETTER TIME TO HAVE YOUR IRS TAX DEBT SETTLED.**

**WHY IS THAT?**

Due to your changed economic condition, you may be "Currently Uncollectible".

You may be Qualified for an IRS Offer in Compromise.

You may be Qualified to have the IRS penalties and interest waived in a IRS Penalty Abatement.

If you do nothing, STOP COMPLAINING. Live with the consequences.

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