

From the desk of  
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# Taxpayers have the right to representation when facing the IRS

Taxpayer's have the right to retain representation:

- Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS.
- Taxpayers who are heading to an interview with the IRS may select a qualified professional to represent them.
- Taxpayers who retain representation do not need attend with their representative unless the IRS formally summons them to appear.
- Just as in criminal law the IRS must suspend an interview if the taxpayer requests to consult with a representative, such as an attorney, certified public accountant or enrolled agent.
- Any attorney, CPA, enrolled agent, enrolled actuary or other person permitted to represent a taxpayer before the IRS who is in good standing to practice before the IRS, may submit a written power of attorney to represent a taxpayer before the IRS.
- As again in criminal law, taxpayers who cannot afford representation have the right to seek assistance from a Low Income Taxpayer Clinic (LITC) for representation. Taxpayers can find a LITC near them by visiting the Low Income Taxpayer Clinics page on IRS.gov or by calling the IRS toll-free at 800-829-3676.

Low Income Taxpayer Clinics are **independent** from the IRS and the Taxpayer Advocate Service.

These clinics represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS.

LITCs can represent taxpayers in audits, appeals and tax collection disputes before the IRS and in court.

In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee.

Tax matters are critical in how they are handled, and attempting to represent oneself, or retain unskilled advisors can be extremely dangerous in that not only are additional taxes, and penalties at risk when being audited by the IRS, anything you may state, or present can incriminate you in a criminal action thereafter. Many believe that an audit is about determining the correct amount of tax, as the IRS sees it, but there are much larger issues at stake, and the wrong statement, or presenting incorrect information can lead to dire consequences. The IRS understands this, as well as does Congress who have passed a number of laws to protect citizens against the long arm of the IRS.

Not every CPA, or attorney is skilled at tax controversy, defense, and resolution.

**We here at Muffoletto & Company have dealt in this arena for close to 50 years,  
and maintain professionals skilled in these matters.**

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**We here at Muffoletto & Company believe that the more informed you  
are in regards to the rules and regulations that affect you the more we  
can be of service.**

**Should you have questions relating to any tax or financial matters call  
at**

**(818) 346-2160,**

**or you can visit us on the web at**

**[www.petemcpa.com](http://www.petemcpa.com)!**

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