

Jeffrey I. Fouts, Tax Attorney
Presents

The Complete Taxpayer's Guide to

How to Solve Your IRS Problems

“If you have a problem with the IRS, they won't tell you all your options. But I will. And I can help you work toward resolving your tax problem so that you can get your life back—sometimes for less money than you owe.”

—Jeffrey I. Fouts

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This guide gives examples of how this law firm has successfully resolved tax matters for specific clients. The results presented here are not a guarantee, warranty, or prediction regarding the outcome of your legal matter. Because every tax situation is unique, results can vary widely and depend upon the specific facts of a case, the law, regulations and regulatory guidelines which affect it, and many other factors. Not all clients qualify for an Offer in Compromise.

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Dear Friend and Fellow Tax Payer,

If you're struggling with a tax problem, RELAX!

There are thousands of people dealing with the same problem. And there ARE ways to resolve it.

Unfortunately, the IRS may not tell you what all the possible solutions are. They are collectors and enforcers. Their job is to get as much of your money as they can.

However, I WILL tell you about the potential solutions. I'm an attorney who specializes in solving tax problems. My job is to help you put your problem behind you and KEEP as much of your money as legally possible.

- * My staff and I know the tax solutions available.
- * We have years of experience solving tax problems.
- * As a client, you will never have to talk to the IRS.
- * We will do most of the paperwork for you.
- * You can relax while we work toward resolving the problem.

I've written this guide to tell you what the IRS won't. I'll show you the most common problems people have and some of the possible solutions to these problems.

I hope you'll find this guide helpful. And when you're ready to solve your tax problem, I hope you'll call us. We'll give you a FREE Confidential Consultation. No obligation. No pressure.

You can tell us about your tax problem. And we'll answer any questions you may have about how we help taxpayers.

Call me toll-free at 800-509-2770.

Sincerely,

A handwritten signature in black ink that reads "Jeff Fouts". The signature is written in a cursive, slightly slanted style.

Jeffrey I. Fouts, Esq.

The 8 Most Common IRS Problems

There are many problems you may have with the IRS. However, there are certain problems that people run into most often. These problems can be confusing because you can't always get accurate information about them. And most taxpayers feel uncomfortable calling the IRS for answers.

Here are the eight most common IRS problems you may run into and a brief explanation of each.

- Payroll Tax Problems
- IRS Liens
- IRS Levies
- IRS Audits
- IRS Seizures
- Wage Garnishments
- Unfiled Tax Returns
- IRS Penalties

PAYROLL TAX PROBLEMS

The IRS is very aggressive in their collection attempts for past due payroll taxes. The penalties assessed on delinquent payroll tax deposits or filings can dramatically increase the total amount you owe in just a matter of months.

I believe that it is critical for a taxpayer to have an attorney for representation in these situations. How you answer the first five IRS questions may determine whether you stay in business or are liquidated by the IRS. We always advise clients to avoid meeting with any IRS representatives regarding payroll taxes until you have met with a professional to discuss your options.

IRS LIENS

The IRS can make your life miserable by filing Federal Tax Liens. Federal Tax Liens are public records that indicate you owe the IRS various taxes. They are filed with the County Clerk in the county from which you or your business operates.

Because they are public records, they will show up on your credit report. This often makes it difficult for a taxpayer to obtain any financing on an

TAX TIP

Don't try to represent yourself when dealing with an IRS problem. This can put you at a severe disadvantage. Saying or doing the wrong thing can result in hundreds or thousands of extra dollars in taxes and penalties. The best way to even the odds is to have a professional tax attorney represent you and protect you.

automobile or a home. Federal Tax Liens also can tie up your personal property and real estate. Once a Federal Tax Lien is filed against your property, you cannot sell or transfer that property with a clear title.

Often taxpayers find themselves in a Catch-22 where they have property that they would like to borrow against, but because of the Federal Tax Lien, they cannot get a loan. We can work toward getting the Tax Lien lifted so that you can borrow money on your property.

IRS LEVY

An IRS Levy is the action taken by the IRS to collect taxes. For example, the IRS can issue a Bank Levy to obtain your cash in savings and checking accounts. Or the IRS can levy your wages or accounts receivable. The person, company, or institution that is served with the levy must comply or face their own IRS problems.

The additional paperwork this person, company, or institution is faced with to comply with the IRS Levy often causes the taxpayer's relationship with that person to suffer. Levies should be avoided at all costs and are usually the result of poor or no communication with the IRS.

When the IRS levies a bank account, the levy is only for the particular day the levy is received by the bank. The bank is required to remove whatever amount of money is in your account that day (up to the amount of the IRS Levy) and send it to the IRS within 21 days unless notified otherwise by the IRS. This type of levy does not affect any future deposits made into your bank account unless the IRS issues another Bank Levy.

An IRS Wage Levy is different. Wage Levies are filed with your employer and remain in effect until the IRS notifies the employer that the Wage Levy has been released. Most Wage Levies take so much money from the taxpayer's paycheck that the taxpayer doesn't even have enough money to live on.

IRS AUDITS

The IRS can audit you by mail, in their offices, or in your office or home. The location of your audit is a good indication of the severity of the audit.



TAX TIP

Beware! The IRS can use a bank levy to seize the money in your bank accounts which may cause your checks to bounce.

Typically, Correspondence Audits are for missing documents in your tax return that IRS computers have tried to find. These usually include W-2's and 1099 income items or interest expense items. This type of audit can be handled through the mail with the correct documentation.

The IRS Office Audit is usually with a Tax Examiner who will request numerous documents and explanations of various deductions. This type of audit may also require you to produce all bank records for a period of time so that the IRS can check for unreported income.

The IRS Home or Office Audit should be taken more seriously because the IRS Auditor is a Revenue Agent. Revenue Agents receive more training and learn more auditing techniques than a typical Tax Examiner.

All IRS audits should be taken seriously because they often lead to other tax years and other tax problems not originally stated in the audit letter.

IRS SEIZURES

The IRS has extensive powers when it comes to Seizure of Assets. These powers allow them to seize personal and business assets to pay off outstanding tax liabilities. This occurs when taxpayers have been avoiding the IRS.

This is one of the IRS's ultimate weapons. They can seize cars, television sets, jewelry, computers, collectibles, business equipment, or anything with value which can be sold in order to acquire the money the IRS wants to pay off tax debts. If you are facing a seizure, you have a serious problem.

WAGE GARNISHMENT

The IRS Wage Garnishment is a very powerful tool used to collect taxes owed through your employer. Once a Wage Garnishment is filed with an employer, the employer is required to collect a large percentage of each paycheck. The paycheck that would have otherwise been paid to the employee will then be paid to the IRS.

The Wage Garnishment stays in effect until the IRS is fully paid or until the IRS agrees to release the garnishment. Having wages garnished can create



TAX TIP

Don't forget! The IRS can use a wage levy to take most of your paycheck income which could make it difficult for you to pay your bills.

other debt problems because the amount left over after the IRS takes its cut is often small, so you may have difficulty with bills and other financial obligations.

UNFILED TAX RETURNS

Many taxpayers fail to file required tax returns for many reasons. What you must understand is that failure to file tax returns may be construed as a criminal act by the IRS. This type of criminal act is punishable by one year in jail for each year not filed.

Needless to say, it's one thing to owe the IRS money but another thing to potentially lose your freedom for failure to file a tax return.

The IRS may file "SFR" (Substitute For Return) Tax Returns for you. This is the IRS's version of an unfiled tax return. Because SFR Tax Returns are filed in the best interest of the government, the only deductions you'll see are standard deductions and one personal exemption.

You will not get credit for deductions which you may be entitled to, such as exemptions for a spouse or children, interest and taxes on your home, cost of any stock or real estate sales, business expenses, etc.

Regardless of what you have heard, you have the right to file your original tax return, no matter how late it's filed.

IRS PENALTIES

The IRS penalizes millions of taxpayers each year. They have so many penalties that it's hard to understand which penalty they are hitting you with.

The most common penalties are Failure to File and Failure to Pay. Both of these penalties can substantially increase the amount you owe the IRS in a very short period of time.

To make matters worse the IRS charges you interest on penalties. Many taxpayers often find out about IRS problems many years after they have occurred. This causes the amount owed to the IRS to be substantially greater due to penalties and the accumulated interest on those penalties.



TAX TIP

If you don't have enough money to pay your taxes, it's generally best if you go ahead and file your tax returns to avoid the Failure to File Penalty.

Some IRS penalties can be as high as 75%-100% of the original taxes owed. Often taxpayers can afford to pay the taxes owed, however the extra penalties make it impossible to pay off the entire balance.

The original goal of the IRS imposing penalties was to punish taxpayers in order to keep them in line. Unfortunately the penalties have turned into additional sources of income for the IRS. So they are happy to add whatever penalties they can and to pile interest on top of those penalties. Your loss is their gain.

Under certain circumstances the IRS does abate, or forgive, penalties. Therefore before you pay the IRS any penalty amounts, you may want to consider requesting that the IRS abate your penalties.

A Dozen Ways to Get Your Life Back

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Today, there are many potential solutions for taxpayers facing IRS problems. Sometimes the solutions are very simple and can be handled yourself. In more serious situations, you should find a tax attorney who understands which solutions are best and how to use these potential solutions in your best interest.

Some of the many potential IRS solutions are discussed below to help you gain a better understanding on how your IRS problems may be resolved.

- Offers in Compromise
- Penalty Abatement
- Audit Reconsideration
- Appeals
- IRS Payment Plans
- Collection Due Process Appeal
- Collection Action Appeal
- Expiration of Statute
- Innocent Spouse & Injured Spouse
- Bankruptcy
- Freedom of Information Requests
- Lien Discharge

OFFERS IN COMPROMISE

The IRS Offers in Compromise program is for eligible taxpayers who owe the IRS more than they could ever afford to pay. It offers a chance to pay a smaller amount as a full, final settlement. This program is also for eligible

taxpayers who don't agree that they actually owe the taxes in the first place. It offers a chance to have those tax liabilities reconsidered.

The Offer in Compromise program allows eligible taxpayers to get a fresh start. All back taxes are settled with the amount of the offer. All federal tax liens are released upon IRS acceptance of an Offer in Compromise and payment of the amount offered.

An Offer in Compromise considers the taxpayer's current financial position and their ability to pay as well as the value of their various assets. Based on these factors, an offer amount is determined.

Taxpayers can compromise on all types of IRS taxes, penalties, and interest. Even payroll taxes can be compromised. It is my opinion that the IRS attempts to reject as many offer requests as possible, making it even more important to consider hiring an experienced tax attorney.

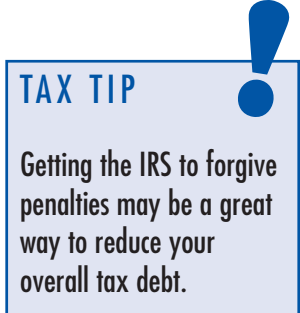
Of those offers which the IRS does accept, the average amount accepted is approximately 15¢ on every dollar owed. If you qualify for this program, you can potentially save thousands of dollars in taxes, penalties, and interest.

PENALTY ABATEMENT

The IRS issues BILLIONS of dollars in penalties against taxpayers. This is a huge number. But if you're one of the taxpayers eligible for penalty abatement, there is hope.

Taxpayers who are hit with IRS penalties can request the penalties to be abated. To abate your interest and penalties means to completely or partially remove them from your tax liability. In some abatement cases, the IRS removes 100% of the penalty. The IRS requires that you have a good reason to request penalty abatement. What qualifies as a good reason? It depends on the circumstances involved with your particular situation.

The IRS procedures for deciding who qualifies for penalty abatement and for what reason seem to differ in each case. The best thing you can do is to allow us to review the circumstances of your situation so that we can determine if it may be possible to ask the IRS to abate your penalties.



TAX TIP

Getting the IRS to forgive penalties may be a great way to reduce your overall tax debt.

AUDIT RECONSIDERATION

This little known IRS program can be used to reopen a closed audit. The IRS rules on audits are very clear and when an audit is over it's usually over.

However the IRS has this program to handle situations where the taxpayer didn't get a fair deal in the original audit. For example, you may have never attended the original audit because you never received the audit letter or you didn't understand what was going on and failed to provide information the IRS requested.

There are many situations in which you may qualify for Audit Reconsideration. The point is that any taxpayer who feels they didn't get a fair deal in their original audit can make a request for Audit Reconsideration.

Sometimes many years have gone by before you realize how much you owe the IRS for an old audit. Even in these cases where the time limit to appeal or file a tax court petition have long since expired, you can still request Audit Reconsideration.

If the IRS agrees to Audit Reconsideration, your case will be assigned to an auditor to reopen the audit. You are then given the opportunity to have the original audit changed.

APPEALS

What is an Appeal? An Appeal is a request by a taxpayer who does not agree with an IRS decision. The action of filing an Appeal puts the IRS on notice that the taxpayer doesn't agree with the IRS and is seeking a meeting to change the IRS decision.

The goal of the IRS Appeal Division is to "settle" disputes between you and the IRS. A commonly appealed IRS decision is that of an IRS audit where the IRS has increased your tax liability. Often this increase includes extra penalties and interest.

You must file an Appeal Request within a certain time frame and follow IRS guidelines for a valid Appeal Request. If you don't file the Appeal Request correctly and on time, you may lose the chance to have an Appeal Officer hear your side of the story and consider providing relief.



TAX TIP

If the IRS tax collectors are not following their own guidelines, then appealing their actions can be a powerful way make them act correctly.

PAYMENT PLANS WITH THE IRS

The IRS will always accept some type of payment arrangement for past due taxes. In order to qualify for a Payment Plan with the IRS, you must comply with some specific rules and provide the IRS with financial information.

Once we review your situation, we may recommend that you proceed to request a repayment of taxes with the IRS. The negotiation with the IRS will either take place over the phone with ACS (Automated Collection System), or in person with an IRS Revenue Officer.

The total dollar amount you owe usually dictates who handles the negotiation. Typically, IRS Revenue Officers are not involved in cases where the amounts owed are less than \$20,000. The IRS will ask you to provide a financial statement. If a business is involved, you will also need to prepare a business financial statement.

The IRS continues to add penalties and interest while you are making monthly payments. This may cause you to be paying what you consider a large monthly payment to the IRS, but your outstanding balance may be increasing due to additional penalties and interest.

Be careful! While it can be a great option, a monthly payment plan may not be the best option for you.

COLLECTION DUE PROCESS APPEALS

The Collection Due Process Appeal is an appeal by a taxpayer who has been threatened with an unjustified IRS Levy or Seizure. This threat could have been received either verbally or in writing.

The IRS allows you to file a Collection Due Process Appeal in these situations before they follow through on their levy or seizure. This appeal allows you the opportunity to explain how you think the situation could be solved without the IRS levy or seizure.

Your appeal is assigned to an Appeals Officer who is required to make a decision within five days.



TAX TIP

Depending on which IRS payment plan you qualify for, you may be able to pay less tax than you actually owe.

COLLECTION ACTION APPEALS

The Collection Action Appeal is another appeal you can make if you have been threatened with an unjustified IRS Levy or Seizure. This threat could have been received either verbally or in writing.

A Collection Action Appeal is allowed in these situations before the IRS follow through on their levy or seizure. This appeal gives you the opportunity to explain how you think the situation could be solved without the IRS levy or seizure.

Your appeal is assigned to an Appeals Officer who is required to make a decision within five days.

EXPIRATION OF COLLECTION STATUTES

The IRS usually has 10 years from the date of assessment to collect all taxes, penalties, and interest from the taxpayer. The taxpayer does not owe the IRS anything after the 10-year date has passed.

As with all IRS rules, there are exceptions. Two examples are if you agree in writing to allow the IRS more time to collect from you or if you file bankruptcy during the 10 year period. In both of these situations, the period for the IRS to collect is extended for a specific time.

If you are approaching this 10-year date, you should have a tax attorney request copies of your IRS transcripts to verify the assessment date. Since it is difficult to accurately compute when the 10-year period to collect will expire, be sure to have your tax attorney perform this important task.

If the IRS is attempting to collect a tax liability which has expired, then you must inform the IRS in writing that they no longer have the right to collect this tax liability. If you are correct, the IRS will write off the tax liabilities which have expired.

INNOCENT SPOUSE & INJURED SPOUSE

Taxpayers often find themselves in trouble with the IRS because of their spouse's or ex-spouse's actions. The IRS realizes that these situations do in fact occur and they provide a way out.



TAX TIP

Penalties and interest are two good reasons why you should deal with a tax problem promptly. Ignoring the problem only makes it worse. It is not wise to assume your tax bill will simply expire.

The IRS has come up with guidelines where you may qualify as an innocent spouse or injured spouse. This means that if you can prove that you fit in those guidelines, then you may not be subject to the taxes caused by a spouse or ex-spouse.

BANKRUPTCY

The IRS doesn't like to talk about the use of bankruptcy to reduce tax liabilities. But the reality is that in some cases, IRS taxes, penalties, and interest do qualify for complete discharge in bankruptcy.

In order for you to use the bankruptcy laws to avoid paying income taxes, your income tax liabilities **MUST QUALIFY**. Many taxpayers will file bankruptcy without first understanding the rules to qualify their own income tax liabilities. This often results in not discharging income taxes that could have been discharged if the taxpayer had understood the bankruptcy laws.

The most common type of taxes eligible for discharge in bankruptcy are old individual income taxes.

FREEDOM OF INFORMATION REQUESTS

Many taxpayers just want to know what type of information is in their IRS file without drawing a lot of attention to themselves. A tax attorney can take advantage of legislation passed by Congress (Freedom of Information Act) that requires government agencies, including the IRS, to disclose such information when requested.

Freedom of Information documents can also be used to explain why, how, when, and where your IRS problems started. Having this information is helpful because it discloses the IRS information used to assess taxes, penalties, and interest against you.

If you are having difficulty sorting out what the IRS is doing, you should consider having a tax attorney use the Freedom of Information Act to obtain your IRS files. Sometimes the information received can help better understand your IRS problems.



TAX TIP

Bankruptcy is not a dirty word or something to be ashamed of. It is a legal tool to help you get back on your feet.

LIEN DISCHARGE

Many taxpayers who owe the IRS have a tax lien on their home or real property. They may want to sell the real estate in order to pay the IRS either part or all of the tax which is owed.

However, no one is likely to buy a house with a tax lien on it, and no bank will lend money for a home with a tax lien. So what do you do? The answer is to have a tax attorney request a Lien Discharge, which means the IRS will lift the tax lien so that the real estate can be sold or a loan obtained for it.

Settling for Less than You Owe

Here are a few examples of actual clients who hired my firm and were able to resolve their tax problems favorably. In order to protect the privacy of these individuals, the last name and location is not given.

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Successful Offers in Compromise

When you owe money to the IRS, one of the most favorable solutions is an Offer in Compromise. When the IRS accepts an Offer in Compromise, you are able to resolve your tax debt by paying a percentage of the original debt. Sometimes this percentage is small.

<u>Client</u>	<u>Amount Owed</u>	<u>Settled For</u>	<u>Percentage</u>
Melodie F.	\$20,000	\$500	2.5%
Linda L.	\$13,421	\$400	2.9%
Derek D.	\$12,134	\$450	3.7%
John R.	\$12,134	\$450	3.7%
James W.	\$76,916	\$3,350	4.4%
William H.	\$7,960	\$357	4.5%

Jerry & Edith G.	\$105,000	\$5,148	4.9%
Rita B.	\$19,143	\$1,500	7.8%
Lynn W.	\$23,581	\$2,200	9.3%
Michael H.	\$22,000	\$2,900	13.2%
Rita L.	\$38,276	\$5,000	13.1%
Barbara T.	\$14,201	\$2,062	14.5%
Charles P.	\$50,495	\$8,580	16.9%
Dwight J.	\$50,000	\$8,840	17.7%
Johnny H.	\$20,323	\$3,750	18.5%
Ben. K.	\$22,497	\$4,184	18.6%
William & Diane D.	\$13,345	\$2,500	18.7%
James D.	\$37,514	\$7,752	20.7%
Bill J.	\$41,211	\$10,600	25.7%
Bill R.	\$27,000	\$8,500	31.5%
Richard H.	\$33,000	\$12,000	36.4%
Michael T.	\$37,357	\$17,231	46.2%
Michel B.	\$37,418	\$17,668	47.2%
John & Margaret A.	\$32,250	\$20,000	62%
Lisa D.	\$69,412	\$44,394	64%

Successful Tax Bankruptcies

Sometimes Bankruptcy is the only way to deal with debt. There are many strict rules related to this legal tool, but in some circumstances, it can help with a tax problem. Here are a few examples of clients who qualified for Bankruptcy and were able to have the IRS forgive their entire tax liability.

<u>Client</u>	<u>Liability Eliminated</u>
Danny W.	\$64,547
Charles T.	\$6,343
Donnie & Karen	\$5,833
Troy & S. M.	\$5,346
Charles & Karen P.	\$33,187

A Look at Who Our Clients Are

There is a common misconception that only rich people hire tax lawyers. In fact, most of the people with tax problems are just ordinary people.

In my many years as a tax lawyer, I've helped solve tax problems for individuals and business owners, for those who are employed and self-employed, for married couples and single people, for young and old, for those who owe small amounts and those who have large debts.

My firm is set up to handle not only clients near our offices, but also taxpayers nationwide. By using phone, fax, mail, and email, you can work with us conveniently no matter where you live. And most important, I am licensed to represent taxpayers with IRS problems in ALL 50 STATES:

TAX TIP

If you have a tax problem, be very careful about who you hire to help you. Sometimes the ads you see for tax help are for people who may not be attorneys or who may have little experience dealing with the IRS. Tax law is complex, and it is always best to hire a licensed and experienced attorney who specializes in tax matters.

Alabama	Hawaii	Massachusetts	New Mexico	South Dakota
Alaska	Idaho	Michigan	New York	Tennessee
Arizona	Illinois	Minnesota	North Carolina	Texas
Arkansas	Indiana	Mississippi	North Dakota	Utah
California	Iowa	Missouri	Ohio	Vermont
Colorado	Kansas	Montana	Oklahoma	Virginia
Connecticut	Kentucky	Nebraska	Oregon	Washington
Delaware	Louisiana	Nevada	Pennsylvania	West Virginia
Florida	Maine	New Hampshire	Rhode Island	Wisconsin
Georgia	Maryland	New Jersey	South Carolina	Wyoming

We've also helped citizens and military servicemen and women around the world, including taxpayers in Germany, Iraq, Japan, Kuwait, U.S. Virgin Islands, Puerto Rico, Qatar, Botswana, Italy, U.K., Greece, and Israel.

What Clients Say about Our Services

Naturally, I think our services are topnotch. And you expect me to say great things about myself and my staff. So I think it's important to also let you read what some of our clients have said.

We've helps thousands of people resolve their tax problem and get their lives

back. Occasionally, they write to us to say thanks. Here are just a few of those letters.

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\$105,000 tax debt settled for \$5,148, payable over 24 months at NO interest

“I want to thank you and your staff for all the good work you did for us on our taxes. I still can't believe it, but I know its true. I felt my life was over, and it really was (before she hired our firm). ...You worked so hard for us. We thank you so very much.”

*Jerry & Edith G.
Construction worker*

IRS tax debt of \$20,000 settled for \$500

“Thank you for all your hard work in helping us...with the settlement concerning the IRS. It is a wonderful feeling knowing that instead of \$20,000 we are able to settle with them for \$500. I will highly recommend you to anyone who has tax issues that need to be taken care of. Thank you again for all you have done.”

*Melodie F.
Former Building Sub-Contractor*

IRS tax debt of \$12,131 settled for \$450

“I just wanted to thank you and your staff for all your hard work in settling my federal tax case. I never dreamed they would settle for \$450 on a \$10,000 back tax bill. I couldn't have done it without you. Once again, thanks for all your hard work.”

Derek D.

IRS tax debt of \$32,250 settled for \$20,000

“Thanks for ALL that you have done on my behalf. I certainly could not have gotten through this without your help and guidance. Hopefully, the next time we meet, it will be under more pleasant circumstances. Thanks Again! God Bless!

*John A.
Business Owner*

A later referral letter also from John A.:

“Anytime a person is dealing with the IRS, there is tension, fear, and concern. When Jeffrey Fouts took my case, he provided the assurance that my problems with the IRS could be solved. His quiet confidence helped ease a tremendous amount of fear and trepidation. In my opinion, he handled my case with professionalism, compassion and courage. In the end he negotiated a satisfactory agreement with the IRS and helped remove a tremendous burden from my shoulders. I highly recommend his services.”

\$50,495 tax debt settled for \$8,580, payable over 24 months at NO interest

“I just cannot thank you enough for getting me out of the situation I was in. I wish there was a way to let everyone with similar problems know that they should come to you for help and not waste thousands of dollars like I did in my initial attempt to do an Offer in Compromise.

“I owed over \$40,000 and saw an ad for (name deleted) and responded. They said they would take care of everything after I paid them through bank drafts for a year (\$340 a month; total of almost \$4,000). After having paid them, I kept calling and inquiring; and getting the runaround and waited until almost 2 years later when I ended up with a tax lien on my paycheck taking \$1,000 out of \$1,200 to pay the garnishment. I almost had a stroke!

“...God how I wish I had come to you first! ... I was seriously suicidal. ... You were my last hope. ... Being a Christian and an honorable man, you talked me through what I should do; you told me what I should say when calling my payroll department and when calling the IRS to give us a little time where the garnishments would stop. Very quick easy advice before I had even paid you a dime.

“...you charged less money than most attorneys, you worked on my case

while I was still paying you, you kept me informed on what you were doing; you gave me strategies that helped immensely on the offer, your entire office staff was great every time I called or they called me; and eventually we settled with the IRS for \$8500.00 instead of the initial \$40,000+ I had owed. I even have two years to pay off the \$8500. I am forever grateful....”

*Charles P.
Computer Specialist, Savannah, GA*

IRS tax debt of \$22,000 settled for \$2,900, payable over 24 months at NO interest

“I wanted to take this opportunity to thank you and your staff for helping me with my tax issues. Your assistance has removed the considerable stress associated with trying to communicate...with the IRS.

“As you know, I had accrued more than \$22,000 in back taxes, interest and penalties. My health was deteriorating and my ability to work was limited. To believe there was a way, or even someone to help with this problem was waning away. I read about your services and quickly contacted your office. Your staff immediately went out of their way to answer my questions and make me feel as ease. Your call to me was reassuring that I had an opportunity to negotiate a reasonable settlement and stop the constant threat of financial ruin.

“I especially want to commend Mr. Smith of your office for his understanding and commitment. He was very precise about the efforts ahead and willing to explain and answer any questions in the day-to-day activities of your process.

“I would strongly recommend your services to anyone needing help with tax or other issues relating to the IRS. Please do not hesitate to use me as a reference.”

*Michael H.
Chicago, IL*

\$23,581 tax debt settled for \$2,200, payable over 90 days

“On behalf of my husband and myself, I would like to thank you for the outcome that was achieved by your representation concerning our situation with the Internal Revenue Service.

“When this situation first started over a year ago, we felt overwhelmed and discouraged as to how we were going to handle the Internal Revenue Service on our own. We received your phone number from a local attorney and they suggested we call you. After our first phone conversation, my husband and I knew that we were in good hands and felt confident that this matter would be resolved in a timely and efficient manner.

“Thank you for the support, wisdom and timely manner in which this case was resolved and most importantly the way you negotiated our tax bill down from \$22,000 to \$2,200. What a relief this was that we finally had the Internal Revenue Service off our backs.

“I also want to express our thanks to your staff. Every time I called with a question or a concern, they would always be very courteous and efficient. You run a very professional law firm and I will recommend you highly to anyone who might need your services.

“Thank you again for helping us through this difficult and stressful situation.”

*Lynn W.
Wife of U.S. Military man*

Debt of \$32,795 in tax, interest, and penalties removed after an audit appeal

“On behalf of my husband and me, I would like to thank you for the outcome that was achieved by your representation concerning our situation with the Internal Revenue Service.

“I really felt backed into a corner prior to retaining you as counsel.... Fortunately, however, it did not take long to grasp that you possessed the knowledge, skills, and guidance necessary to represent our case wholeheartedly...

“Issues that had been disputed were discussed and resolved quickly and favorably.... If you ever need a letter of referral you may use my name. I would highly recommend you to anyone who has the IRS breathing down their throat.”

*Hazel M.
Business Owner*

Protected assets and income and recovered peace of mind

“Anyone who wants to protect their assets had better call Jeff Fouts. He helped us safe-guard what we’ve work so hard to earn. He didn’t give us a sales pitch, just good, professional advise.

“Not only did he help us protect our assets and income, but he did so in a very professional and friendly manner.... When we didn’t have any hope, he helped us get back our peace of mind.... We are very satisfied with his work and would highly recommend him to anyone...”

*Gillis C.
Musician*

Business owner finds relief from tax worries

“We just wanted to tell you how grateful we are for all your help. You protected us when no one else could; we no longer have to worry that we’re going to lose everything we’ve worked so hard for...”

*Wayne P.
Former Business Owner*

IRS tax debt of more than \$27,000 settled for \$8,500

“I want to take this opportunity to thank you for the help you gave me in the successful appeal effort and eventual offer-in-compromise agreement which reduced my \$27,000+ audit deficit to an \$8,500 settlement.

“Your guidance was fair, and right on the mark, you made a tough, trying process a whole lot easier. Your advice on other tax matters has been most accurate and very helpful, not to mention tremendously economical. A few dollars well spent now saves more than a bagful later!”

*William R.
Graphics Artist*

Taxpayer gets assistance resolving personal tax problem

“...I would like to thank you and your staff for your professionalism...for your assistance on helping me resolve these matters.”

*Christopher R.
Staten Island, NY*

Business owner and family man appreciates personal service

“I just wanted to write to tell you how much K. and I appreciated you... we’ve always considered you to be our valued advisor. As business and family people here in the community, we have been grateful that you have been there to help us when we need your well-educated advice... We wanted you to know that we trust you, because of your honesty, and also because you have a heart to help people.”

*Martin R.
Business owner*

Business executive enjoys better than expected outcome

“Your knowledge and experience helped us to understand and deal with our complicated situation. You helped make a difficult situation proceed smoothly. The outcome was better than we expected.

“I just wanted to write this letter to tell you how much we appreciated you and your counsel in helping us to deal with our recent problem.

“You’re one of those few professionals that we would unequivocally recommend as someone who would do the utmost for their client.”

*Jerald B.
Business Executive & Pastor*

Business owner appreciates kindness in dealing with tax problem

“...Let me express to you a heart felt thanks for your kindness and helping us with our tax problem. I hope to be able to repay your kindness someday other than just your fee.

“I’m a [his occupation] and if anyway I could use my talents to do that just let me know and I would be more than glad to do so.”

*I. & Gloria J.
Former Business Owner*

Deal with IRS allows \$112,000 debt to be paid in installments

“I just wanted to write a letter thanking all of you for the fantastic job done on my account.

“A little over two months ago I thought the IRS was going to stop my financial recovery dead in the tracks and put me in an untenable position. However, with the good news that [you] delivered yesterday regarding the installment agreement, not only can I recover from my...financial meltdown, but I can now go about building my business and rebuilding my life!

“I wanted ya’ll to know how much I appreciate everything you’ve done for me. Thank you so very much.”

*Steven F.
Business consultant*

Taxpayer is thankful for the opportunity to get life back

“...We understand it will take time for you all to get this straightened out and we are appreciative more than you know, all you are doing for us. I hope you understand we would like to get our life back and have the opportunity to see what living is like again.”

Jerry & Gail C.

Friendly advice helps couple deal with difficult situation

“Just want to let you know how much I appreciated your counsel last week. Although at times things have looked very bleak it is a tremendous encouragement to know that we have friends like you & Laura to stand in the gap. You are a credit to your profession. May God bless you richly....”

*Mark M.
Newspaper Editor*

Businessman received professional counsel

“If you are looking for legal services which exude professionalism and yet maintain a user-friendly demeanor, I would recommend wholeheartedly, Jeffrey I. Fouts. Mr. Fouts has provided our company with excellent legal services from our inception.... He has proved himself to be a man who will keep his word even if it costs him to do so...”

*Kevin S.
Computer Consultant*

\$29,545 debt to IRS turned into a \$10,652 refund

“I would like to express my gratitude for your services in regards my IRS case. You have relieved such a heavy pressure emotionally and physically. Your acute attention within the past eight months compared to my eleven-year journey was unbelievable.

“I went through a lot of personal appointments, phone calls, follow up with many different representatives...frustrations, no answers, and dead ends and finally you came along.

“My decision was made back in December...when I got the letter with a debt of \$30,000 to the IRS and started to research for help and I came across your name in the Internet. Your credentials attracted me for the record of cases that you have had a positive outcome. The outcome of my case confirms what I read about you. Thank you.

“Last week you made me the happiest woman on earth and brought tears of happiness and joy. I feel like I can start a new life with a new record, since my credit is like my integrity.

“I am truly grateful for what you accomplished for me. Once again thank you very much.”

*Larissa C.
California*

The Facts about Jeffrey I. Fouts

Education

- Atlanta Law School, Juris Doctorate, 1992
- University of Georgia, Bachelor of Arts, 1985
- Continuing Education, many professional legal seminars taken yearly

Bar Memberships

- State Bar of Georgia
- Atlanta Bar Association

TO VERIFY—Call 404-521-0781

Better Business Bureau Memberships

- Member of Better Business Bureau's BBB Online Reliability Program

TO VERIFY—Go to www.bbb.org and look on the upper left-hand side of site, under “Check it Out.” Click on “Business.” On next page, look at right-hand side of page, and at “Name” type in “Jeffrey I. Fouts.” Click on the “Search” button farther down the site. Once it brings up Mr. Fouts' listing, click on it to see more information.

- Member of Better Business Bureau serving Southeast Tennessee & Northwest Georgia

TO VERIFY—Call 423-266-6144 or 1-800-548-4456, then press “2”, then type in Mr. Fouts' local phone number of “706-636-5291.” Press “1” to verify that Mr. Fouts is a member in good standing. On internet, go to www.chattanooga.bbb.org, click on “Reports” button, then type in “Jeff Fouts” or “Jeffrey I. Fouts.” Click the “submit” button at bottom of form, then click on the report link to bring Mr. Fouts' report up.

Court Memberships

- United States Tax Court

TO VERIFY—Call the Court Admissions Clerk at 202-606-8736. Ask the Court Clerk if “Jeffrey I. Fouts” is “Admitted and in Good standing.”

- Supreme Court of the United States of America
- United States Federal District Court, Northern District of Georgia
- United States Bankruptcy Court, Northern District of Georgia
- Supreme Court of Georgia
- Court of Appeals of Georgia
- Also admitted to all Courts within Georgia, including Superior Courts

Business

Jeff has been in private practice since 1993. He is licensed to represent IRS clients in all 50 states. He has also represented tax clients from at least 11 foreign countries.

TAX TIP

Always check the credentials of anyone you hire to help you with tax matters. Tax law is highly complex and constantly changing. And mistakes can be expensive.

Tax problems affect people in every walk of life, and Jeff has helped clients from many different industries, including building contractors, engineers, carpenters, doctors, truck drivers, attorneys, small and medium sized businesses, chiropractors, roofers, accountants, software engineers, members of the armed services, electricians, retail store owners, employment recruiters, employment temp agencies, overseas defense workers, airline employees, graphic designers, and others.

He has helped clients with a broad range of tax problems including income tax and payroll tax, audits, unfiled tax returns, wage and bank levies, requests for penalty forgiveness, innocent/injured spouse issues, appeals of collection action, bankruptcy against taxes, tax liens, and other issues.

Personal and Family

Jeff is married to Laura F. Fouts, and they have two children, Eden, age 11, and Alex, age 8. Jeff and his family live in Ellijay, Georgia just north of Atlanta.

Jeff Fouts' 7 Point GUARANTEE to You

When you hire our law firm to help resolve your tax problem, you can relax. Our services are always unconditionally guaranteed. In fact, we are so concerned with your satisfaction, we specifically make 7 separate guarantees to you:

WE GUARANTEE THE QUALITY OF OUR LEGAL SERVICES.

Doing battle against the tax man can be quite difficult. Some IRS employees are a pain to deal with. But no matter how difficult your case is, or how difficult the IRS person is, we promise to do our very best to resolve your problem. Our goal is to make sure that our work is of very the highest caliber. If you ever find anything that does not meet your needs, please bring it to our attention and we will do our best to correct the situation.

WE GUARANTEE TO RETURN PHONE CALLS PROMPTLY.

For a positive, productive relationship, we must communicate openly and freely with each other. We always strive to promptly return your calls and other communications. That is what you expect of us and that is what we will deliver.

WE GUARANTEE TO HANDLE EMERGENCIES IF THEY ARISE.

Having a tax problem can be stressful. It can seem to bring your life to a complete standstill. But we are professionals and assure you that we have your best interest at heart and will do everything we can to bring normalcy back to your life. So it is unlikely that a true emergency will arise once we begin working together. But if it does, you have our assurance that one or more of our staff members will address it.

WE GUARANTEE TO MEET ALL DEADLINES THAT NEED ACTION.

Deadlines are important. They are what drives the tax collection process. That's why we organize and prioritize our efforts to get all the right work done at exactly the right time. Of course, we need your cooperation to supply us with information and documents. As long as we have that, important deadlines will not be missed.

WE GUARANTEE THAT YOUR CASE INFORMATION WILL BE STRICTLY CONFIDENTIAL.

We understand the value of keeping your information private. We take that obligation seriously. Other than the IRS, we will never release your information to any person without your signed permission. Ever.

WE GUARANTEE YOU'LL ALWAYS RECEIVE PERSONAL CARE AND ATTENTION.

Every person in our office is here for one purpose—to help you solve your tax problem. When you're our client, you become important to us. And as long as we work on your case, you will be our highest priority.

WE GUARANTEE TO COMMUNICATE WITH YOU.

We want you to be a part of the solution. So we will gladly discuss the status of your case. All you have to do is call us. Sometimes a lot is happening. Sometimes we are waiting for the IRS to respond. In either case, we believe that good communication is the key to a good working relationship.

Did you know that you may be able to...

- *Settle your tax debt for less than you owe!*
- *Have the IRS wipe out your penalties!*
- *Refuse to pay the IRS if their claim is made late!*
- *Avoid tax problems caused by your spouse!*
- *Force the IRS to reveal what they know about you!*
- *Have a lien on your home eliminated!*

The IRS won't tell you about these options.
But Attorney Jeff Fouts will.

Call Us TODAY at 1-800-509-2770

Get a FREE personal consultation on your tax problem.
No pressure. No sales pitch. No obligation.

Each day you wait, your IRS debt gets LARGER.
Call today and let Jeff and his team battle the IRS for you.

Isn't it time you got your life back?

Jeffrey I. Fouts, Your Tax Attorney—Defending Taxpayers All Across America

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