

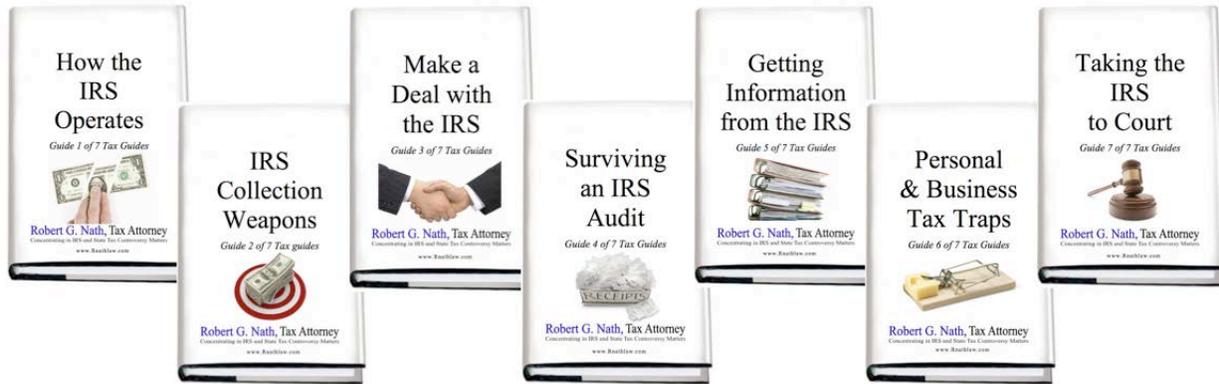
# Getting Information from the IRS

*Guide 5 of 7 Tax Guides*



**Robert G. Nath, Tax Attorney**  
Concentrating in IRS and State Tax Controversy Matters

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## *5 of 7 Tax Guides*

Written by

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## Introduction

*Turn the Tables; Make the IRS Give You Information...  
FOIA, Phones and Free Information...IRS Leaps into Cyberspace...  
A Website Anyone Can Love...Then Make Them Give You Money*

Sometimes it seems that the information flow between you and the IRS is one-way: it asks, you tell; it demands, you produce. In fact, the IRS is a gold mine of information you can get-about yourself, about corporations in which you have some ownership, and much else. You are probably entitled to learn 90 percent or more of the information that the IRS has about you.

The IRS is also a source of money – money you can bet back or even earn.

**Tip:** In fiscal 2012, the Service issued 123 million refunds, including 120 million individual income tax refunds.

This chapter tells you how to turn the tables on the IRS by getting both information and money from the IRS.

## Big Brother Does Watch You

The Service maintains vast databases and stockpiles of electronic and paper records. As a general rule, very little of this mountain of data is publicly available, that is, yours or anyone's for the asking. By law, tax returns and return information are exempt from disclosure except to people who have a legal right or need to know, that is, a legal interest the law recognizes. This “Don’t ask me – I won’t tell” policy came into the law in the aftermath of Watergate. Although tax returns are confidential, the IRS is permitted to make over 20 types of disclosures (for example, to the Justice Department, to persons with a legal right to know, to Congress, etc.).

A legal interest could mean that the information is about you, a client of yours, or a partnership, corporation, or other business entity in which you have an interest such as by ownership, directorship, or corporate office.

Knowing how to get these data can be useful or even vital in many ways. You may need to know when the statute of limitations on collection against you expires, or when your deadline runs out for filing a refund claim. You may need a back tax return, or to learn how much someone in your family paid to the IRS in withholding taxes, and when. You may need third-party information such as 1099 or W-2 forms, or other income information. The list of potential needs is lengthy.

When the Service investigates you, you can usually find reams of information helpful for your case that the IRS is not legally entitled to withhold.

## Method 1: Call the Agency

There is a tremendous amount of information about you available with a simple telephone call to the toll-free number, 1-800-829-1040. All you need is the telephone, Social Security number or employer identification number. The IRS will quiz you on certain other identifying data, such as address or possibly telephone number to make sure you are not an imposter. But once satisfied, the agent can tell you many things, using a highly computerized search mechanism that retrieves much of your tax history with the push of a button.

For example, the agent can tell you when the IRS received your last return (or returns from many prior years), how much you earned, and your itemized deductions. The computer knows your withholding. It knows whether the IRS added penalties and interest, how much and when; whether adjustments were made to your taxes by audit or otherwise; and how much you owe as of a recent date.

The agent can tell whether and when the Service filed a tax lien against you, whether levies were issued, when you filed an offer in compromise, and many, many other details of your account. The IRS Restructuring and Reform Act of 1998 codified a number of important and helpful access items. For example, the IRS must now place specific phone numbers and identifying numbers on pieces of correspondence. That way, you have a living, breathing person to call (at least that is the intention). Second, the Service must make telephone contact available in Spanish, and must publish, in local telephone directories (where these are still published), the actual phone numbers for the IRS district offices in the area. These are also available at [irs.gov](http://irs.gov). Frequently, it had been impossible to get a hold of an agent because the number was simply not listed. Many taxpayers had expressed frustration over the fact that they were bounced all around the country by dialing an 800 number. Now, you will have the option of “staying local.”

Helpful Hint: In fact, you may request a plain-English transcript of your entire account for any tax year, a process that usually takes about fifteen days. If you want only information on your income, useful for credit or other financial reasons, request Letter 1722, again taking about fifteen days. Both options are available by telephone request.

To get a copy of a tax return you must use Form 4506, pay a fee for each return, and wait six to eight weeks.

## Method 2: Ask the Agent

If your return is audited or a Collection Division agent is assigned to your case, use this opportunity to ask for information. Within limits, the agent will accommodate you. Among the things you can ask for are tax account information (such as the information you can get by telephone described above), case history sheets, affidavits and other statements (sometimes from third parties, with the names deleted). You may also request tax returns, other witness statements, and many other types of documents.

Even the Criminal Investigation Division (CID), secretive as it is, still discloses some information as long as the investigation is not undermined. For example, CID agents often tell

you the specific transactions they are examining for criminal purposes and by how much they think you have evaded your taxes. You can also ask these agents to provide a copy of the sections of the Internal Revenue manual that apply to your case. The manual itself is a huge book divided into major subparts according to IRS function. The Manual is available at [irs.gov](http://irs.gov) (search on "IRM"). It's so big partly because it tells agents in great detail how to audit, investigate, and collect. The Manual is public record, available at all principal IRS offices around the country and many field offices, and on the Internet.

### Method 3: Find and Analyze the Tax Rules

This is a daunting task for anyone, but for those so motivated, studying the tax laws and rules can be useful. Generally, you will be searching three sources for these tax rules: libraries, the IRS itself, and sources available electronically such as through the Internet. Square one in beginning any such search is the Internal Revenue Code. This Code can be found in all law libraries, many public libraries, in Fedworld on the Internet, and through commercial publishing companies that specialize in legal products. The code is complicated, intricate, and obscurely written, but we're all stuck with it. It is still the basic source of authority for all tax law.

Of course, no law Congress passes would be complete without regulations. The regulations that interpret the Internal Revenue Code are three times the length of the code itself. These are also available from the same sources.

The Internal Revenue Bulletin is a weekly IRS publication that covers many topics. Among other things, the bulletin publishes notices, announcements (for example, "The interest rates for the next quarter will be 4 percent," or "Hurricane Katrina victims will have longer to file their returns"), and interpretations of the Internal Revenue Code known as Revenue Rulings and Revenue Procedures. This bulletin is available from law libraries, commercial tax publishing services, and the Internet.

IRS Publications. The Service has long maintained a publications program that attempts to explain discreet segments of the tax law in plain English. For the most part, it succeeds. IRS publications are well written, thorough, and useful. Use [irs.gov](http://irs.gov) and search on "Pub \_\_\_\_" or your tax topic.

Private-Letter Rulings, Technical Advice. Sometimes you are thinking about a business or personal transaction that you hope will have favorable tax treatment, but you are not sure. Or, you are fairly sure but you want the IRS' stamp of approval in advance. That's what the "private letter ruling" is for. In many, but not all, areas of tax law, the IRS will officially rule, in advance, on the tax effect of your proposed transaction. It could be a business merger, the sale of some property, the sale of assets, or many other business or personal transactions. When issued, private letter rulings become public record, though names and other identifying data are deleted. You can find these rulings from commercial publishers in the tax field, from the IRS itself, or through Fedworld on the Internet. They are not precedent; you can't cite them in court even if they favor your case, but they tell you what the IRS is thinking and often help you plan.

"Technical advice" is given during a tax audit when you and the agent cannot agree on a particularly complex or unsettled tax question. It's usually an important tax question, so either you or the agent can ask a special IRS office for "technical advice" on how the issue should be resolved. The IRS then publishes the technical advice (without names) in a memorandum available through the Internal Revenue Bulletin, commercial publishers, and the Internet.

The Office of Appeals. If your tax return is audited but you and the agent cannot agree on all issues, you may appeal within the IRS to the Office of Appeals. This office is another good source of information about you and your case. Simply ask the appeals officer for information in the file, and he will give it to you. For example, he might show you portions of the revenue agent's files, her notes, transmittal letters, letters from third parties, and much other information the revenue agent did not feel free to reveal. The appeals officer is not required to reveal all of this, but often he will, just to get the case moving.

## Method 4: The Freedom of Information Act and the Privacy Act

Congress passed these two acts in reaction to Watergate. Both have proved extremely useful for people who want tax information from the IRS. (Of course, these acts apply government-wide to the entire executive branch.) People make so many requests under both acts that most agencies, including the IRS, have special offices detailed for them, plus reams of regulations on how requests must be made and what can be disclosed.

The Freedom of Information Act (FOIA) makes government records widely available, with a number of important exemptions. Through it, you can get such things as your own tax file, transmittal letters, and third-party statements (with names and other identifying data blocked out). The act permits some limited access to the revenue officer's or revenue agent's history sheets, narratives, and other notes of your case, sometimes the agent's legal analysis, and third-party statements such as those of other witnesses.

All of this can be extremely useful in any tax case. For instance, such information is often critical in defending against the Trust Fund Recovery Penalty, discussed in Guide 2. Through the Freedom of Information Act, you also can obtain some staff manuals, statements about the agency's operations, and descriptions of its organization and addresses. Of course, much of this information is available elsewhere, but it is certainly accessible through the FOIA.

To make a request under the Freedom of Information Act or the Privacy Act, write to the disclosure officer in your IRS district.

Helpful Hint: Always go to the IRS website, [irs.gov](http://irs.gov), and search under Freedom of Information. The site has a full description of the Act, as well as instructions on how to frame your request and where to send it.

Later in this guide, you will also find a sample request under the Freedom of Information Act. Your letter should ask for a "record," that is, something that already exists on paper or electronically. You may not ask the IRS to perform research. Describe as clearly and specifically as possible what you are asking for. Include your name, address, and telephone number. You

may wish to limit the copying and search fees the IRS can incur without your prior approval. For example, "You are authorized to incur \$250 of research and copying fees without my prior authorization. Costs in excess of this amount should be discussed with me in advance at the telephone number listed above."

But even the FOIA won't get you everything. Important exemptions include classified documents, Criminal Investigation Division files, internal personnel rules and practices, confidential business information, and all information about third parties. That's why the names and identifying data of third parties, such as other officers in a corporation and third-party witnesses, are deleted from some records you get. But often you can guess enough to fill in the blanks. Even if you can't, it's better to know what the third-party affidavit states even if you don't know who gave it.

The Privacy Act overlaps the coverage of the FOIA in many respects. People often make requests under both statutes just to be sure they have covered everything. But the Privacy Act was intended for a different purpose: to enable you to learn what the agency has on record about you and to correct any errors. So, under the Privacy Act, the IRS must allow you to see and copy its records about you and to change or amend them if they are incorrect.

To make a request under the Privacy Act, write a letter to the district Disclosure Officer stating that the request is made under the Privacy Act. Include your name, address, signature, and telephone number, and a description of the records as specifically as possible. Sometimes people simply ask for "all records pertaining to or relevant to the undersigned," which is usually sufficient.

The Agency has a fee structure for copying, but does not charge for search time. Like the FOIA, the Privacy Act contains exemptions, such as for classified information and investigatory materials. Once you obtain your Privacy Act information, you can ask to amend it. To do this, send a letter stating that it is a request to amend a record under the Privacy Act of 1974. Identify the specific record or information, state the reasons why the information is not accurate, relevant, timely, or complete, and why (with supporting documentation or evidence). Finally, correct the information by stating what you believe should be included. The IRS acknowledges your request under either the FOIA or the Privacy Act (or both), usually within ten to sixty days, and responds with the information or requests an extension. If the Service withholds information, it so advises you, citing the specific statutory exemption on which it relies.

With all of these tools at your disposal, information gathering should be a two-way street. The IRS expects that you will ask for information; it is geared up to respond. Getting information from the agency in these ways can never hurt your case, and often it can spell the difference between failure and success.

## Sample of Disclosure Request

Tel: \_\_\_\_\_

Date: \_\_\_\_\_

Disclosure Office  
Baltimore District  
Internal Revenue Service  
P.O. Box 1018  
Baltimore, Maryland 21203

Re: Freedom of Information Act Request  
Wonder Widgits, Inc.  
EIN 00-0000000

Ladies/Gentlemen:

Pursuant to the Freedom of Information Act, 5 U.S.C. Section 552, as amended, I hereby request copies of the following records of the Internal Revenue Service:

1. All original documents and files created or maintained by any person or division of the Internal Revenue Service that relate to the tax liability of Wonder Widgits, Inc., EIN 00-0000000, and/or relating to the Trust Fund Recovery Penalty assessment that is proposed against Penny Pencil, SSN 000-00-0000.
2. All documents relating to the above request, including but not limited to the following: IRS forms 4180, 433, 433-A, 433-B, 2848, 2973, 2275 (Collection Support Unit check sheet), Requests for Quick or Prompt Assessment (Form 2859), Trust Fund Recovery Penalty file transmittal, Form 4183 (Trust Fund Recovery Penalty Data), forms 941, 1120 or 1120S, Internal Revenue Service Memoranda, Appeals Transmittal Memoranda and supporting statements, routing slips, correspondence, transcripts of account, correspondence from the Internal Revenue Service to any person, case history sheets, revenue officer notes, bank account statements, canceled checks, bank signature cards, bank corporate resolutions, affidavits, declarations, corporate minutes, any documents pertaining to Wonder Widgits, Inc., copies of notices of federal tax lien (IRS Form 668), and all other papers, documents, forms, letters, or documents of whatever description located in the Trust Fund Recovery Penalty file of the Internal Revenue Service with respect to the above-named individual.

The Internal Revenue Service is authorized to charge me for searching the records, for making deletions from them, and for making the requested copies, up to \$250 in charges without further authorization. If the total charges are estimated to exceed that amount, please provide me with an estimate of the charges and seek further authorization from me.

If it is determined that any requested record or portion thereof will not be disclosed, please provide the nonexempt records and the nonexempt portions of the remaining records. If any requested record or a portion thereof is not disclosed, please also provide an index and a detailed description of each record or portion thereof not disclosed, and a statement describing the statutory basis for not disclosing each record or portion thereof.

Please address the requested material to me at the address set forth above. If you have any questions concerning this request, please contact me by telephone at the number set forth above.

Sincerely yours,

Penny Pencil

## The IRS in the Electronic Age

The Internal Revenue Service has both feet planted firmly in cyberspace. So swift are the electronic changes the Service is making that by the time you read this chapter, it will be out of date. Thousands more documents, publications, and forms will be on the government's website.

Americans are becoming increasingly computer-literate. Millions file their returns electronically. Those who are computer savvy will find much happiness here.

## Filing and Payment Options

1. The IRS has a goal of 80% electronic filing. It is on its way to achieving this goal. CPAs and other return preparers have ID numbers and file thousands of returns electronically. The commercial tax preparation software also has this option. The IRS itself offers some forms of “free file.”
2. Electronic Refunds. Most people can have refunds directly deposited into a bank account. You need not file electronically to take advantage of this program. This is a big change from the past, when only those who filed electronically or used the now-obsolete Form 1040PC could obtain this direct deposit. To get your refund by direct deposit, fill out Form 8888, Direct Deposit of Refund, and attach it to your tax return. Long form and short form filers will be eligible.
3. Paying electronically. You can now pay electronically, too. The Service has a program available to businesses and individuals to make payroll and estimated-tax payments. Electronic paying is now mandatory for companies with more than \$50,000 in annual payroll. Beginning in 1999, you can pay taxes by credit card! (Is this a great country, or what!) Check the Internal Revenue Bulletin or the IRS’ website.
4. Telephone Help. You can call a toll-free number, 1-800-829-1040, for tax help anytime. Almost twenty million people make one or more calls during each filing season. You can

ask any question, ranging from tax advice to account information. Naturally, these call sites get quite busy during filing season, so be patient. The earlier in filing season you call, the more likely you are to get through and to get the correct answer. According to the IRS, its accuracy rate in answering questions is about 90 percent.

5. Tax forms. There are now four ways to get tax forms, all in addition to walking down to your local IRS office. You can 1-800-TAX-FORM, Monday through Friday during regular hours. You may also have most tax forms faxed to you at any time from the National Technical Information Service, maintained by the Department of Commerce. Use the voice portion of your fax machine and dial 703-487-4160. Finally, the IRS has issued a CD-ROM with more than six hundred tax forms and publications, which you can search, view, and print out any time. This is available through the Superintendent of Documents of the Government Printing Office.

**Almost all tax forms are also available at [irs.gov](http://irs.gov). Many of these forms are on-line fill-in type.**

In the future, you will be able to get virtually any IRS item that is public record. This includes all regulations, proposed regulations. Cases, notices, announcements, and other items that interpret the tax law are already available electronically from other sources on the Internet, such as law libraries. The IRS is also exploring the use of paperless imaging, which will let you keep "paper" records electronically. For an agency that handles more than two billion pieces of paper each year, this may be the biggest blessing of all. From here on, the user must browse and click. The potential for information availability is unlimited.

## Turning the Tables: Make the IRS Give You Money

Because the IRS is so aggressive about keeping the money it collects, many people believe the expression, "Once gone, always gone." There is truth in that expression, but it's helpful to know the exceptions. In fact, you can get money back from the IRS in at least four ways.

1. Claim for Refund. By far the most common way people get money back from the IRS is by filing a claim for refund. Your tax return automatically functions as such a claim when you end up with a credit due to you (an "overpayment") on the return. You need only send in the return (or file it electronically), and your refund will follow absent any unusual circumstances.

You also may file a claim for income tax refund using Form 1040X, the Amended Return. This must be filed within the later of three years from the date you filed the original return or two years from the date you paid the tax.

Fun Fact: Strangely enough, the "amended return" is not authorized by any law. In other words, no law directly authorizes you to file an amended return. Nonetheless, the agency has a form for it and it's so much a feature of tax life as to be taken for granted.

Thousands of Forms 1040X are filed every year. For other types of taxes, such as excise, employment, and penalty, use Form 843, Claim for Refund. The procedures and deadlines are the same. Fill out the return, send it in, and wait. Every claim for refund is reviewed at least once, sometimes at two or three levels, for accuracy and legality. If all is correct, a refund request is processed and the money comes your way.

Refund claims come in all shapes and sizes. Here are just some examples of actions or events that might result in a refund:

1. Your business suffers an operating loss. The tax laws allow you to offset that loss against your future or past income (your choice) normally starting two years back. If you elect the latter course, a refund commonly results. If you carry the loss forward, you may get a refund in a future year.

*Tip:* You should always seek professional help in filing a carry-back claim. They are too complex to be done by the average layperson. Besides, engaging a professional makes it less likely you will miss the statute of limitations on these elections.

2. You forgot about a deduction, or you reported income that wasn't taxable. Either type of event can result in a refund if you amend a past return to claim the deduction or exclude the income.
3. A husband and wife filed jointly and were due a refund, but the next year they divorced. If one spouse's income and tax payments were disproportionately larger than the other's, that spouse can claim a refund under the "injured spouse" principle. Guide 6 discusses this in more detail.
4. Your tax return is audited. You've been so meticulous and scrupulous that the agent finds nothing wrong, but actually spots a deduction you didn't take. That agent is duty-bound to give you that deduction and the resulting refund.
5. You're an "innocent spouse." Signing a joint return means you guarantee to pay all the taxes on that return, including tax increases from audits. But sometimes one spouse is innocent and should not be held liable for the extra. Guide 6 discusses this issue. Proving innocent spouse status can be difficult. But if you succeed, you may be entitled to a refund.
6. Rewards. Want real, deep-down satisfaction, reduce the federal deficit, and get paid to boot? Turn in a tax cheat. Yes, it's true; the IRS pays bounties to people who turn in delinquent taxpayers.

The IRS has paid rewards ranging in annual total from \$1.8 million to \$5.3 million. These totals encompass fewer than 1,000 claims that are approved each year, out of several hundred thousand files. Still, the IRS believes that these informants help collect over \$100 million per year in taxes, fines, penalties and interest.

The reward is generally up to 15 percent of the amount the IRS eventually collects (excluding interest). But before you go rushing off to the telephone, bear in mind that the IRS has discretion as to how much and even whether it grants an award. Form 211 and Policy Statement P-4-86 explain this in more detail.

Under the 1996 Taxpayer Bill of Rights, the IRS may now grant rewards in civil tax collection cases. Previously, only criminal cases could generate rewards.

It's a bounty system: the amount of the reward is paid from the amount the IRS collects from the delinquent taxpayer, a true whistleblowers' reward in the right case. Granted, the IRS will take into account the value of the information, and the amount is what the IRS considers "adequate compensation" under the circumstances.

7. Attorneys' Fees. In the last ten years, the door has opened, at least a little, to awards of attorneys' fees where you beat the IRS in court or settle favorably. Progress is slow but steady.

Many people wrongly assume that any time you win in court, you can collect attorneys' fees. That is not true even in normal civil cases, even less so in tax cases. You can get attorneys' fees in any case only when specifically authorized by some law. In tax cases, such a law must be authorized by Congress itself.

Generally, to earn such an award of attorneys' fees, if you win or settle favorably, the court must rule the IRS' position was not "substantially justified." The 1996 Taxpayer Bill of Rights shifted the burden of proof; now it's on the government to prove that its litigating position was "substantially justified" even though it lost the case. The law also allows for fees where someone besides a lawyer represents you before the Internal Revenue Service (without going to court), and you "substantially prevail." You must apply to the agency first, and fulfill a number of important procedural requirements.

8. Suits for Damages. For several years, the law has authorized anyone who is injured by the IRS' collection activity to sue for damages. To earn such damages, you must show in general that the IRS acted illegally, and did so negligently, intentionally or recklessly. Moreover, you must prove the extent of your damages and give the IRS the opportunity to pay damages in advance of any lawsuit.

These are the main ways in which you can obtain money back from the IRS. If they seem too few, that's intentional on the part of Congress. The revenue stream was intended to run one way-away from you and to the IRS. Still, these are good ways to reclaim some of your hard-earned funds.

## To Recap the Highlights

1. Don't hesitate to demand information from the IRS.
2. Make good use of the IRS website and the ever-growing array of electronic filing, payment and information options.
3. Be alert to refunds and other money you may be entitled to get back from the IRS.

## About the Author

Robert Nath is nationally recognized as an authority on tax matters. He holds degrees from Yale, the University of Pennsylvania, and Georgetown University. After clerking for a federal judge, Mr. Nath litigated tax cases for 8 years with the Tax Division, U.S. Department of Justice. Since 1984, he has been in private practice advising taxpayers, accountants, and attorneys on tax procedure and controversy matters, as well as representing them before the IRS and in court in tax collection, audit and tax litigation matters.



Mr. Nath is the author of numerous publications, including:

- "The Unofficial Guide to Dealing with the IRS" (Macmillan),
- "Personal & Business Tax Traps Guide,"
- "Getting Information from the IRS Guide,"
- "How the IRS Operates Guide,"
- "IRS Collection Weapons Guide,"
- "Surviving an IRS Audit Guide,"
- "Make a Deal with the IRS Guide,"
- "Taking the IRS to Court Guide."

Mr. Nath's views have been noted in New York Times, the Washington Post, The Wall Street Journal, the Los Angeles Times, Business Week, Money, Kiplinger's Personal Finance and other national business periodicals on tax procedure topics, appeared on radio and television programs, edited professional journals and his articles have appeared in law reviews and other legal periodicals.

Mr. Nath is a former Green Beret (Major) in the United States Army Reserve.

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