

## IRS account analysis and processing support

### Your challenge

During an audit by the IRS, there are established appeal procedures to help you handle technical disputes. But you may have more difficulty addressing problems with processes, procedures, or erroneous assessments, such as:

- Disagreement with a notice from the IRS that you or your company owes money.
- Failure to receive an expected refund, failure to receive a refund in a timely manner, or receipt of a smaller refund than expected.
- Lack of a response from the IRS after filing an amended return.
- Receipt of an IRS notice that you cannot interpret or that lacks contact information.
- Confirming if an extension has been received.
- Receipt of unexpected refunds stemming from mistakes made in the IRS processing center.
- The need to file a Form 1139, Corporation Application for Tentative Refund or Form 1045, Application for Tentative Refund.
- The need to file a Form 8802, Application for United States Residency Certification.

### Our approach

We believe that experience is invaluable in these situations. Our Account Analysis specialists have an average of 25-plus years of experience in dealing with IRS tax controversy and the skills and knowledge to help you work with IRS personnel, especially on processing, procedural, and billing problems.

We understand how IRS systems work, the documents and facts needed to address problems, ways to present issues, and ways to work through problems. These are essential capabilities for addressing the many types of tax situations that companies encounter today.

Our Tax Controversy Account Analysis professionals can advise you in such areas as:

- Processing and monitoring for refunds, including special handling and monitoring of:
  - Form 1120 and 1040, Corporate and Individual Income Tax Refund
  - Management of Accounts for High Net Worth Taxpayers
  - Form 1045 and 1139, NOL Carryback Refund Applications
  - Form 4466, Corporation Quick Refund
  - Form 911, Application for Taxpayer Assistance Order
  - Form 2553, S-Corporation Election Processing
  - Form 8822, Change of Address
  - Form 8023, Elections Under Section 338 for Corporations Making Qualified Stock Purchases
  - Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships
- International filing services:
  - Form 8832, Change in Entity Classification, including Revenue Procedure 2009-41 (used for domestic and foreign entities)
  - Form 8802, Application for United States Residency Certification
  - Delinquent Forms 5471 and 5472
  - Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons

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## Consider external support when dealing with IRS campuses (formerly IRS Service Centers).

Companies that try to resolve such problems independently may become frustrated in dealing with the complexities of the IRS. Even small errors and attempts to expedite filing and processing without the requisite knowledge and experience can result in mistakes that cost time and money.

The Tax Controversy Account Analysis specialists at Deloitte can help.

As used in this document, "Deloitte" means Deloitte Tax LLP, a subsidiary of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte LLP and its subsidiaries.

- IRS transcript analysis, including:
  - Examination jurisdiction
  - Exploration of erroneous postings to accounts
  - Monitoring of claims for refund and other unique filings
  - Screening for statute of limitation issues, including barred statutes
  - Knowledge of specialized IRS transcripts
- Penalty abatement, including addressing IRS processing and filing penalties involving:
  - Failure to file penalty
  - Failure to pay penalty
  - Recomputation of estimated tax penalty
  - Federal tax deposit penalty
  - Forms W-2, 990, 1042, and 1099 penalties (e.g., civil penalties)
- Cash management of IRS accounts and analysis of deposits made to IRS accounts:
  - Penalty abatement through inter-account and entity transfer of federal deposits and refunds
  - Coordination of deficiency assessments with refunds for offsetting purposes
  - Electronic income/employment tax deposit corrections and credit transfers
- Collection issues:
  - Prevention of liens and levies
  - Collection appeal process
- Entity issues:
  - Name changes
  - Limited liability company (LLC) conversions
  - Employer Identification Number (EIN) verification
  - Check-the-box election verification
  - Assistance with mergers and acquisitions regarding targets IRS accounts and history

### The Deloitte difference

For IRS Account Analysis and Processing Support, as well as other tax controversy issues, consider our Deloitte team. We offer:

- Technical experience in the types of issues companies typically encounter when dealing with the IRS.
- One of the largest national tax controversy practices in the United States.
- Professionals with diverse backgrounds, including former senior IRS executives, chief counsel officials, IRS litigators, revenue agents, group managers, private industry executives, and technology specialists.
- Innovative, Web-based technology, supporting tools, and related processes — [Tax Controversy Manager](#) and [Interest Analyzer](#) — to help you prepare for, monitor, and manage your organization’s tax controversies and the calculations associated with them.
- Deloitte’s Washington National Tax practice, a dedicated team of technical specialists who help our clients stay informed on tax legislation and regulations and the potential impact on their businesses.
- Specialists across numerous industries to bring industry-specific knowledge and experience.
- Timely updates on IRS matters through Deloitte’s publication, [IRS Insights](#) at: [www.deloitte.com/us/tax/irs](http://www.deloitte.com/us/tax/irs).
- Access to the broader resources of the member firms of Deloitte Touche Tohmatsu Limited, including tax, financial advisory services, and consulting.

### Contacts

To learn more about how Deloitte’s Tax Controversy Services professionals can assist you, contact us at [tcs@deloitte.com](mailto:tcs@deloitte.com) or visit us at [www.deloitte.com/us/tcs](http://www.deloitte.com/us/tcs).

