

# *Collective Experience*

*Collective Experience of religious dominance, decisions and its taxing dimensions*

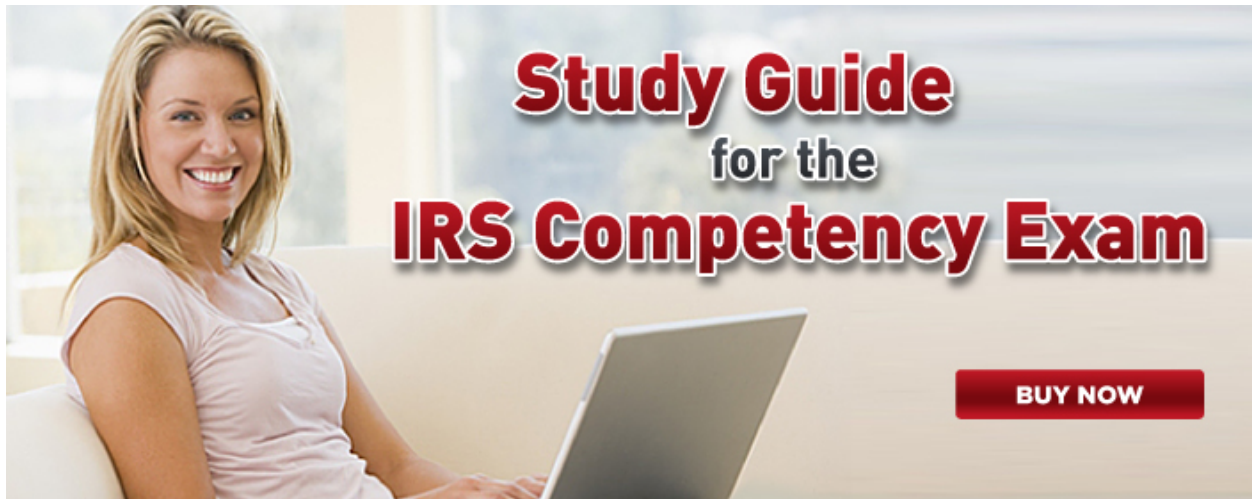


**CORE VALUES of THEIRS**



To Keep Your Faith...  
**THEIRS**

*An IRS pilgrimage begins when a taxprayer makes a proper return to an IRS path of life, beliefs and practices establishing an IRS "Path of Life". A physical and spiritual journey knowing they don't want you to find your own answers...  
they want you to believe in **THEIRS**.*



### “Registered Tax Return Preparer” Designation

Apparently some level of competency must be met before one can properly perform the IRS task and work of THEIRS. However there is no such test or benefit for *any person* who are compelled by law, beliefs and practice of THEIRS before preparing one’s own tax return. Why not?



## Partners and Stakeholders

The Internal Revenue Service is committed to establishing a more customer-focused structure to better meet the needs of American taxpayers. The Small Business and Self-Employed (SB/SE) Division was formed to address the specific needs of small businesses and self-employed individuals. Within SB/SE, our Stakeholder Liaison office has been instrumental in designing, developing, and delivering educational products and services focused on small business taxpayers’ needs. Furthermore, you will find that the IRS website covers topics from all areas of IRS.

### Contact My Local Office

Find your local taxpayer assistance center along with stakeholder partnerships within your state.

### Payroll & Practitioner Partners

The IRS has teamed up with national practitioner organizations to provide more information and resources for your business.

### IRS Stakeholder Partners' Headliners

Stakeholder Liaison establishes partner relationships with stakeholders for two primary reasons: to better understand the issues and concerns of stakeholder groups and to reach more individual small business taxpayers through stakeholder organizations. Our stakeholders play a key role in distributing important messages to small businesses.

### **IRS Meetings with the Small Business Community**

The IRS conducts meetings and forums with various small business communities throughout the year.

### **Small Business Products**

Looking for a tool to help you understand and fulfill your tax requirements? Order the Small Business/Self-Employed Tax Calendar, A Virtual Small Business Tax Workshop (DVD), as well as other products, today online or by calling (800) 829-3676.

### **Taxpayer Advocate Service**

As an independent organization within the IRS, the Taxpayer Advocate Service helps taxpayers resolve problems with the IRS and recommend changes to prevent the problems.

### **Tax Scams - How to Recognize and Avoid Them**

To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. These materials can be helpful in convincing clients or members to avoid too-good-to-be-true tax scams.

### **Join the Small Business/Self-Employed Mailing List**

The SB/SE Mailing List is a nationwide list server. The SB/SE Mailing List provides information about IRS small business and self-employed outreach products and programs.

### **Fair Enforcement Assistance - Small Business Regulatory Enforcement Fairness Act (SBREFA)**

The National Ombudsman is authorized by Congress to hold hearings, help and assist small entities, including small business owners, small government entities, and non-profit organizations when they have experienced unfair or excessive enforcement action by a federal agency. Unfair or excessive federal regulatory enforcement actions may include excessive audits, investigations, fines, penalties, threats, retaliation, harassment, rude or unfair treatment by a federal agency. The SBA National Ombudsman rates federal agencies, reports annually to Congress and may refer cases to the Inspector General. Small business owners may submit a comment to the National Ombudsman online and submit it by fax (202) 481-5719 or mail; or phone (888) 734-3247. You can also view upcoming events on the calendar of events.

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[Rate the Small Business and Self-Employed Website](#)

*Page Last Reviewed or Updated: 02-Feb-2015*

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Partners-and-Stakeholders>

#### 4.10.7.2.9.8.1 (01-01-2006)

##### Action on Decision

1. It is the policy of the Internal Revenue Service to announce at an early date whether it will follow the holdings of lower courts in certain cases. An Action on Decision (A.O.D.) is the document making such an announcement. An Action on Decision is issued at the discretion of the Service only on unappealed issues, decided adverse to the government. Generally, an Action on Decision is issued where guidance would be helpful to Service personnel working with the same or similar issues. Unlike a Treasury Regulation or a Revenue Ruling, an Action on Decision is not an affirmative statement of Service position. It is not intended to serve as public guidance and may not be cited as precedent.
2. An Action on Decision may be relied upon within the Service only as the conclusion, applying the law to the facts in the particular case at the time the Action on Decision was issued. Caution should be exercised in extending the recommendation of the Action on Decision to similar cases where the facts are different. Moreover, the recommendation in the Action on Decision may be superseded by new legislation, regulations, rulings, cases, or Actions on Decisions.
3. Prior to 1991, the Service published acquiescence or nonacquiescence only in certain regular Tax Court opinions. The Service expanded its acquiescence program to include other civil tax cases where guidance is determined to be helpful. Accordingly, the Service may acquiesce or nonacquiesce in the holdings of memorandum Tax Court opinions, as well as those of the United States District Courts, Claims Court, and Circuit Courts of Appeal. Regardless of the court deciding the case, the recommendation of any Action on Decision will be published in the Internal Revenue Bulletin.
4. The recommendation in every Action on Decision is summarized as acquiescence, acquiescence in result only, or nonacquiescence. Both "acquiescence" and "acquiescence in result only" mean that the Service accepts the holding of the court in a case and that the Service will follow it in disposing of cases with the same controlling facts. The following differences are noted:
  - A. "Acquiescence" indicates neither approval nor disapproval of the reasons assigned by the court for its conclusions.
  - B. "Acquiescence in result only" indicates disagreement or concern with some or all of those reasons.
  - C. Nonacquiescence signifies that, although no further review was sought, the Service does not agree with the holding of the court and generally, will not follow the decision in disposing of cases involving other taxpayers. In reference to an opinion of a circuit court of appeals, a nonacquiescence indicates that the Service will not follow the holding on a nationwide basis. However, the Service will recognize the precedential impact of the opinion on cases arising within the venue of the deciding circuit.

# Another law what the First Amendment already guarantees!

## *Illegal Tax Protester Designation*

*Pub. L. 105–206, title III, § 3707, July 22, 1998, 112 Stat. 778, provided that:*

*“(a) Prohibition.—The officers and employees of the Internal Revenue Service—*

*“(1) shall not designate taxpayers as illegal tax protesters (or any similar designation); and*

*“(2) in the case of any such designation made on or before the date of the enactment of this Act [July 22, 1998]—*

*“(A) shall remove such designation from the individual master file; and*

*“(B) shall disregard any such designation not located in the individual master file.*

*“(b) Designation of Nonfilers Allowed.—An officer or employee of the Internal Revenue Service may designate any appropriate taxpayer as a nonfiler, but shall remove such designation once the taxpayer has filed income tax returns for 2 consecutive taxable years and paid all taxes shown on such returns.*

*“(c) Effective Date.—The provisions of this section shall take effect on the date of the enactment of this Act [July 22, 1998], except that the removal of any designation*

### **tribute**

Also found in: **Legal, Encyclopedia, Wikipedia.**

### **trib·ute**

*n.*

**1.** A gift, payment, declaration, or other acknowledgment of gratitude, respect, or admiration: *put up a plaque as a tribute to his generosity.*

**2.** Evidence attesting to some praiseworthy quality or characteristic: *Winning the scholarship was a tribute to her hard work.*

**3.**

**a.** A payment in money or other valuables made by one ruler or nation to another in acknowledgment of submission or as the price of protection or security.

**b.** A tax imposed for such payment.

**4.** Any payment exacted for protection.

**5.**

**a.** A payment or tax given by a feudal vassal to an overlord.

**b.** The obligation to make such a payment.

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[Middle English *tribut*, from Old French, from Latin *tribūtum*, from neuter past participle of *tribuere*, *to pay, distribute*, from *tribus, tribe*; see **tribe**.]

<http://www.thefreedictionary.co>