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## Defending Collection Actions

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Situations sometimes arise where a taxpayer's liability is clearly established and the IRS and state tax authorities pursue collection actions. These actions, which may include a lien on the taxpayer's assets, levy of bank and brokerage accounts, the seizure of personal property, levies on wages, a forced closure of the client's business, or a forced sale of the taxpayer's home, can have severe financial and psychological impact. Our attorneys frequently assist clients in stopping the collection activity to achieve a resolution of the outstanding tax debt.

Techniques that may be used include installment payment plans, hardship and collection due process filings, statute of limitation defense assertions, innocent spouse relief, Offers in Compromise and in some cases, bankruptcy filings. These techniques can enable the taxpayer to satisfy the tax debt over a long period of time or even discharge the taxes completely.

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