

The Gartzman Law Firm, P.C. August 2016 Newsletter

Attorney Spotlight

Atlanta Based Tax
Attorney and CPA
serving clients
throughout Georgia and
nationwide since 1982!



Jeffrey S. Gartzman, Esq.
Proudly serving clients throughout
Georgia and nationwide for over
30+ years!

Greetings!

Summer is coming to a close and everyone is returning to school! We hope everyone enjoyed their summer and that you are ready for another good year. **We want to remind everyone that if you filed a 2015 personal tax extension, the deadline to file your returns is October 15, 2016.** We request that our clients forward their applicable tax preparation information to our firm immediately, if they have not already. If you need to discuss your tax preparation information or have any questions, please contact our firm. We would be more than happy to assist you with getting ready for the upcoming deadline.

Please remember, we are a tax law firm and Mr. Gartzman is a tax attorney and CPA. Our firm prepares and files delinquent and current tax returns. However, we also deal with any outstanding balances that you may have due to the IRS, Georgia Department of Revenue or any other state tax authority. If you have an unresolved tax matter, please contact our firm to discuss how we can assist with this matter. With our assistance, we can help set you on the path to resolving any past issues as well as preparing you to plan properly for future tax years.

The Gartzman Law Firm, P.C., wants to remind you we are always here to help with any tax needs that you may have and we consider it an honor to work with you to resolve your tax matters.

Thank you for your loyalty and for allowing our firm to assist you with your legal and tax matters. You are the reason that we do what we do and we will continue to strive to make your legal and tax matters as painless as possible. Your business is appreciated and all referrals are welcome. Please mention our name to friends and family and please feel free to complete the attached evaluation form below and forward to us, so we can see how we are doing.

[Click here to provide valuable feedback!](#)

One of the greatest compliments you can give us is to allow us to continue to service your future legal and tax needs including preparation of future tax returns. Further, by referring your family and friends!

Sincerely,

The Gartzman Law Firm Team
The Gartzman Law Firm, P.C.

Attorney Spotlight

Georgia State University Law School graduate.



Oliver "Judson" Mallory
Associate Attorney with GLF for
over 5 years!

Staff Spotlight

Mercer University Graduate



Tabitha Relota
Client Service Manager & Legal
Assistant with GLF for over 5
years!

From our staff....Thank you for the wonderful opportunity to serve you. Your business is appreciated and your referrals are welcomed.

Please mention our name to any friends and/or family that may need our services.

Knowledgeable, Determined and Experienced. IRS & State Tax Problem Representation Services Include:

Timely Tax Return Preparation
Delinquent Tax Return Preparation
Innocent Spouse Claims
Injured Spouse Claims
Offers in Compromise
Installment Payment Plans
IRS ID Theft Cases
IRS Penalties and Interest
State Tax Problems
Settle IRS Back Taxes
IRS Audits
Payroll Tax Problems
IRS Appeals
Foreign Bank Account (FBAR) Cases
Offshore Voluntary Disclosure Cases

Owner of Northwest Behavioral Healthcare Will Need Treatment after Tax Evasion Indictment

An Oregon City, OR couple, Karl and Laura Brady, were indicted in court on tax day, April 18, 2016 of one count of conspiracy to defraud the United States and six counts of tax evasion. Prosecutors charged them with evading federal taxes in the amount of \$3.3 million.

Karl Brady, one of three owners of the treatment center Northwest Behavioral Healthcare, Inc. is accused of concealing income between 2002 and 2015. Brady's business partners, who have plea agreements pending, paid a promoter of an illegal tax scheme to help them hide their assets in exchange \$20,000.

Each of the owners created false companies and accounts. Weekly the three owners would meet to divide the company's funds and direct their bookkeeper to issue checks to the other companies to avoid reporting those payments to the IRS. The bookkeeper would record those checks as "management and professional fees."

Brady and his wife are also accused of not filing personal income tax returns between 2003 and 2015.

The government is also fighting the Brady's request for a court-appointed attorney, stating that the even though the couple is currently living in an RV, they sold their primary home in 2015 for a profit of \$797,000, a rental property worth \$490,000, a vacation home in Hawaii listed for \$625,000 and own several luxury vehicles, including a Denali.

A trial date has not been set, but the Brady's face a maximum sentence of 5 years in prison and a \$250,000 fine plus restitution.

The IRS Warns of the Latest Tax Scam Targeting Students

In the latest twist scammers use to trick people, students are now being targeted by receiving phone calls from people claiming to be from the IRS and demand payments for a non-existent tax they are calling the "Federal Student Tax."

The scammers will demand that the students wire money and if the victim does not file quickly enough, they threaten to report the students to the police. Some have even been threatened that their driver's license will be revoked, or they will be arrested or deported. The IRS will never ask for payment over the phone. If you ever receive a call demanding any payment immediately, hang up and report the call to 800-366-4484.

"You Never Even Called Me by My Name" Singer Can't Make That Claim about the IRS

Country singer David Allan Coe, 76, from Cincinnati, OH pled guilty to impeding and obstructing the administration of tax laws.

Coe earned income from touring from 2008-2013 but didn't pay taxes, or even file his income tax returns. The singer would only accept cash payments for his concerts, but with a rule that he would never accept \$50 Grant stamped bills as he considered them "bad luck and would not gamble with them."

Although Coe did not receive any jail time, the judge sentenced him to three years of probation and he must make restitution to the IRS in the amount of \$980,911.86.

Coe is best known for writing the popular 1977 country song, "Take This Job and Shove It."

IRS grants more time to benefit from this tax credit

When you hire workers from specified groups that typically experience high unemployment, you may qualify for a tax break known as the Work Opportunity Tax Credit. You typically have 28 days after the worker's first day to complete paperwork for this federal income tax credit. However, for certain workers hired between January 1, 2015, and August 31, 2016, the 28-day rule has been extended until September 28, 2016. The extended date gives you an opportunity to review personnel files for credit-eligible employees. Contact us to learn how the credit can help save tax dollars.

Owners of Concrete Business Paving Their Way to Prison

Husband and wife Michael and Jeanette Taylor, of Wayne, SC, were indicted by a federal grand jury on one count that they conspired to defraud the United States by impeding the IRS in the collection of employment taxes withheld from the wages of the employees of their businesses. They also face one count of willfully failing to truthfully account for and pay employment taxes withheld for their employees.

The Taylors are owners of Taylor Contracting/Taylor Ready-Mix LLC and Bluegrass Aggregates LLC, which are in the business of the sales of gravel and concrete. It's alleged that from 2007-2009, the couple withheld approximately \$1 million in payroll taxes from their employees' checks at Taylor Contracting and \$161,218 from employees of Bluegrass Aggregates.

Instead of paying the withheld taxes to the IRS, the indictment charges

them with using the money for their personal use, including making payments on their credit cards and horse farm.

If convicted, the Taylors face a statutory maximum sentence of five years in prison and a maximum fine of \$250,000 for each count. They also face paying restitution to the Internal Revenue Service.

A trial date is pending.

Avoid penalties by keeping accurate information return records

Did you file all required information returns for 2015 and earlier years? Information returns include Forms 1099, the forms you complete when you pay for certain business expenses such as rent or services performed by an independent contractor. August is a good time to review your filing compliance because this is the time of year the IRS typically begins sending notices for prior year information returns with missing and incorrect taxpayer identification numbers, and the penalties for errors continue to rise.

If you get a notice, you may be able to get penalties waived by proving you acted in a responsible manner before and after the error. One way to do this is to document your request for a taxpayer identification number from the vendor or other payee. You may also need to begin withholding income tax known as backup withholding from payments. Contact us for more information

Note:

This newsletter includes general legal and tax topics of interest for a broad range of readers. It is not legal or tax advice that readers may rely on as a recommendation for their particular situation nor is it a promise or guarantee of a particular outcome or result.

-Free Telephone Consultation-

Mention this newsletter and receive a \$50 Discount off your Tax Return Preparation Services or \$100 Discount off any other Tax Service!

The greatest compliment you can give us is to refer us to family and Friends!



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