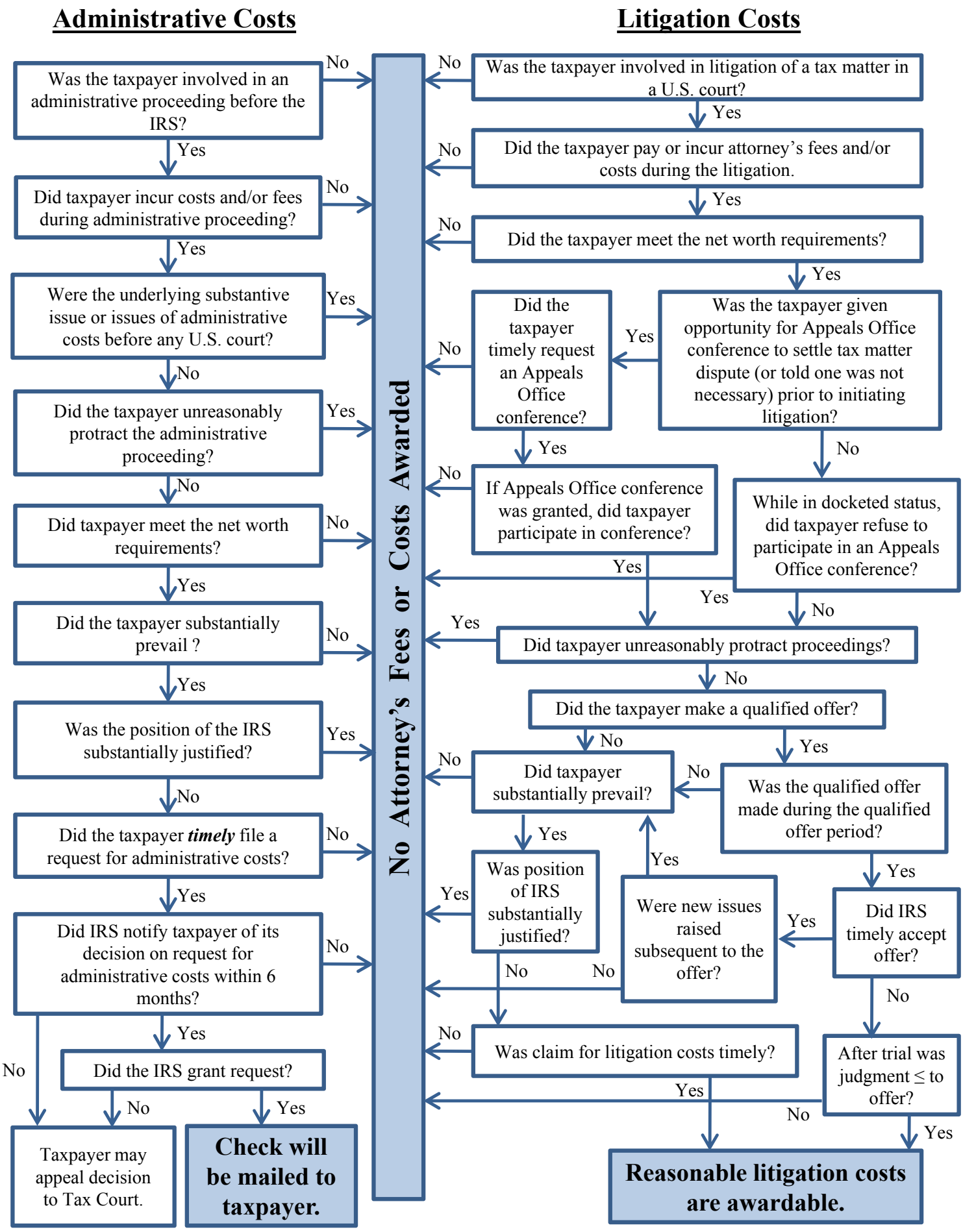
Administrative Costs
Litigation Costs
No Attorney's Fees or Costs Awarded
Was the taxpayer involved in an administrative proceeding before the IRS?
Did taxpayer incur costs and/or fees during administrative proceeding?
Were the underlying substantive issue or issues of administrative costs before any U.S. court?
Did the taxpayer unreasonably protract the administrative proceeding?
Did taxpayer meet the net worth requirements?
Did the taxpayer substantially prevail ?
Was the position of the IRS substantially justified?
Did the taxpayer *timely* file a request for administrative costs?
Did IRS notify taxpayer of its decision on request for administrative costs within 6 months?
Did the IRS grant request?
Taxpayer may appeal decision to Tax Court.
Check will be mailed to taxpayer.
Was the taxpayer involved in litigation of a tax matter in a U.S. court?
Did the taxpayer pay or incur attorney's fees and/or costs during the litigation.
Did the taxpayer meet the net worth requirements?
Was the taxpayer given opportunity for Appeals Office conference to settle tax matter dispute (or told one was not necessary) prior to initiating litigation?
Did the taxpayer timely request an Appeals Office conference?
If Appeals Office conference was granted, did taxpayer participate in conference?
While in docketed status, did taxpayer refuse to participate in an Appeals Office conference?
Did taxpayer unreasonably protract proceedings?
Did the taxpayer make a qualified offer?
Was the qualified offer made during the qualified offer period?
Did taxpayer substantially prevail?
Was position of IRS substantially justified?
Were new issues raised subsequent to the offer?
Did IRS timely accept offer?
Was claim for litigation costs timely?
After trial was judgment ≤ to offer?
Reasonable litigation costs are awardable.
Yes
No