

New year's eve passed quickly and here we are at the beginning of another year. I've had a lot on my mind lately. I've been thinking about my various resolutions, remembering lessons learned last year, even paying attention to the upcoming elections. On top of this...taxes!

This time last year, I published a series to guide Queercents readers through [tax time](#). To revamp the series for 2008 the format will be Tax Tidbits! Here's a sneak preview of weeks to come:

Tax Tidbit #1:

Be careful in your correspondence with the IRS. Navigating a reply to an IRS notice can be tricky.

April 15th passed and my friends' father had not paid his taxes. October 15th passed and he still had not paid his taxes. Not too long after, the IRS sent a request for his tax return. He, being the polite gentleman he is, responded with a simple letter. It stated he was not paying his taxes "as a conscious objector to this illegal war in Iraq."

Care to guess what happened next? Well, within days of receiving the notice, the IRS froze his bank accounts. They withdrew the amount they assessed in full immediately. He sealed his own fate by specifically stating that he refused to pay his taxes. Had he not made that statement, the levy might not have taken place—at least not as quickly.

Don't rush to add levies to your list of nightmarish images of the IRS. They usually levies only after three requirements are met:

1. They assess the tax and send you a Notice and Demand for Payment;
2. You neglected or refused to pay the tax; and
3. They send a Final Notice of Intent to Levy and Notice of Your Right to A Hearing (levy notice) at least 30 days before the levy.

If you receive notification from the IRS, be careful. Figure out a way to clearly understand what they are requesting and be prompt in your reply. Also be aware of the consequences of your response!