

*From the desk of Jeanne M. Kerkstra, Esq., CPA*

## Viewpoint

### Going Phishing for Bigger Fish

If you have been involved or even thought that you have been in what turns out to be an illegal tax shelter, then you know that there is really no way to quantify the amount of stress and energy involved in resolving such matters. However, denial does not move the matter ahead any. Instead, it makes you take giant leaps backward. Well, it appears that hackers are now targeting such individuals in an attempt to make their lives even more miserable.

But let's back up for a moment. For all that the IRS says that it's trying to move ahead in the 21<sup>st</sup> Century, the IRS is certainly not technologically savvy. It is trying to accomplish some transactions via e-file. However, in my opinion, the IRS has achieved limited success. Consequently, if the IRS is trying to notify you of disagreements that it has with your tax strategies, it's going to be the old-fashioned way, e.g., the U.S. mail. It will not be via an e-mail.

That brings us to the topic of today. It is called "whaling". It is when hackers go phishing for "big fish", such as high level executives. Apparently, a Chinese hacker is sending, of all things, Notices of Deficiency allegedly from the United States Tax Court. In order for you to download your Notice of Deficiency, you have to click a link. By doing so, you are not connected to the United States Tax Court but instead spyware is loaded onto your system. The funny thing about these emails is that there are always glaring typographical errors such as it will state "United State" Tax Court. However, if someone already has concerns, they may be rash to jump to conclusions.

If you or someone that you know is in this situation, don't fall for damaging emails containing viruses. Call me, and together we'll start a dialogue with the IRS, and later, of course, with the State, so that your tax issues actually get resolved and not compounded.

<p>Jeanne M. Kerkstra, Esq., CPA KERKSTRA LAW OFFICES LLC 53 W. Jackson Blvd. Suite 1530 Chicago, IL 60604 312.427.0493 312.675.0500 (fax) <a href="mailto:jmk@kerkstralaw.com">jmk@kerkstralaw.com</a></p>	<p>KERKSTRA LAW OFFICES LLC Problem? Solved.®</p> <p>asset protection • estate planning corporate work • business succession planning forensic investigation • litigation and more</p>
---	--

This material is intended for educational purposes only. The conclusions expressed are those of the author and do not necessarily reflect the views of Kerkstra Law Offices LLC. While this material is based on information believed to be reliable, no warranty is given as to its accuracy or completeness. Concepts expressed are current as of the date appearing in this material only and are subject to change without notice.

TAX ADVICE NOTICE: The Internal Revenue Service (IRS) now requires specific formalities before written tax advice can be used to avoid penalties. This communication does not meet such requirements. You cannot contend that IRS penalties do not apply by reason of this communication.

Posted: Archived