

## The Tax Court: Battling the IRS

IRS agents can make errors because they're still people. It's likely that you might need to combat them in court if they don't own up to those errors. How will you achieve this? Is there a cost you need to pay?

You'll eventually get a [Notice of Deficiency](#) if you can't agree on an IRS resolution. This is a 90-day notice that states how long you have to file a petition to the proper court which presides over such cases. This particular court is the Tax Court. This is highly essential because you have no options after 90 days. You cannot ask for an extension or make an appeal. That's the end of the story, and the IRS will have triumphed without a fight. You'll need to settle your tax liability. You can sue and receive a refund later, but only after the tax debt is paid off. So when you get that Notice of Deficiency, make sure you act upon it as soon as possible. You have to file a petition declaring that you disagree with the IRS's resolution.

In 1923, the U.S. Tax Court was established. It is comprised of 19 judges who are tax experts. To deal with tax litigation, they periodically travel all over the country. If the [IRS made a mistake](#), these judges have the last verdict.

If your case is based on the tax code's technical details, you really wish these 19 judges of the Tax Court to handle it because they're all familiar with the tax law's details. This is also the only court that will handle cases before the questioned taxes are settled. Before other courts can address your case, the tax liability would need to be paid.

Your case is more appropriately addressed by the U.S. District Court rather than the Tax Court, though, if it's something ambiguous such as the IRS's fairness. This is because decisions are made by a jury of your peers who are likely to be more sympathetic to your case. Other courts also hear tax disputes. But it's still best to avoid [IRS issues](#) altogether, so prepare your taxes the proper way.