

Michael Holliday Smith
Internal Revenue Agent
Senior Flow Through Specialist
Small Business/Self-Employed Division
Internal Revenue Service

Michael joined Western Area's partnership strategy team in October 2014 as a Senior Flow Through Specialist. One of Michael's primary duties is to provide technical support, in the area of partnership tax law, to Internal Revenue Agents and Tax Compliance Officers. Michael coordinates Service resources to identify and develop tax law issues. Michael is involved in the development and delivery of partnership technical subject matter. Michael classifies flow through returns for regular and project assignment. Michael works a small inventory of partnership returns. Michael's work often involves work on complicated returns where tiered structures and/or questionable transactions are present.

Michael's Internal Revenue Service career started in August 1986. Michael spent 8 years in various coordinated support functions including Restricted Interest Tax Examiner. Michael worked as a Tax Compliance Officer for 6 years. In January 2001, Michael joined field examination. In field examination Michael worked a broad range of tax audits that involved abusive trust arrangements, assignment of income, Section 446, Section 481, Section 263, Section 469, real estate professional status, financial products and civil/criminal fraud to name a few.

Prior to joining the Internal Revenue Service, Michael was employed in the health care industry and in the general service sector of the economy.

Michael holds a Bachelor of Arts degree in business administration with an emphasis in accounting from San Jose State University.

Michael resides in San Jose, California with his wife and 2 sons.