



POWERING AMERICA'S TAX EXPERTS

**NAEA CPE Webinars**

Enrolled agents, attorneys, and CPAs can complete the entirety of Level 1 via the online webinars. A sampling of Graduate and Tax Prep courses are also available. All sessions qualify for CPE credit. NTPI Levels 1, 2, 3 and Graduate are open only to EAs, CPAs and attorneys. Click on the levels below to view the Webinar course descriptions.

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**NTPI Level 1 Webinars**

**Overview of Representation – 3 CPE**

Essential information enrolled agents need to represent their clients successfully before IRS will be covered, including uses and rules for IRS Form 2848 (Power of Attorney and Declaration of Representative) and. The class will also discuss general procedures that IRS staff is required to follow within an audit and during collection activities. In addition, appeal rights and the process for an appeals request will also be explored.

Instructor: Helen O'Planick, EA

**Communicating with IRS – 3 CPE**

This course explores the fundamental approaches to communicating with IRS in all realms of representation including exam, collection and appeals. Among the topics to review are how to contact various IRS offices and areas, privacy and confidentiality, levels of authority, and privileged matters, among other general tax communication issues. Proper communication protocol in the area of taxation will also be discussed.

Instructor: LG Brooks, EA

**Introduction to Examination – 4 CPE**

Since protecting taxpayers' rights is our primary duty as representatives, it is crucial that we understand IRS examiners' priorities and techniques when defending taxpayers under audit. From relatively simple correspondence audits to complex field exams, this course offers practitioners a range of tools and the practical knowledge to be an effective advocate, providing the best possible results for clients under audit. Become familiar with every step of the audit process; IRS selection and classification, pre-audit communications, essential research, records and preparation, the role of the audit/audit manager, and managing client expectations.

Instructor: Jennifer MacMillan, EA

### **Introduction to Appeals – 3 CPE**

What happens when the exam result is unsatisfactory? What issues can be heard by appeals? This introductory class discusses the representative's role within IRS Appeals Division process including how to write a protest and what alternative dispute resolution programs are available. Approximately 85% of unagreed exam cases are settled in appeals. Learn how to prepare for an appeals conference that emphasizes IRS' hazard of litigation.

Instructor: Bert Hartmann, EA

### **Introduction to Collections – 4 CPE**

The course will cover the fundamentals of the IRS collection system and skill set needed by those Circular 230 practitioners just beginning to represent clients in collection due process cases and who may be unfamiliar with either lien or levy cases. Attendees will gain specific Internal Revenue Code and Internal Revenue Manual knowledge essential to collection alternatives such as offers in compromise, installment agreements and partial payment installment agreements. Also to be discussed are the appropriate timing and use of the collection due process and collection appeals program, as well as the Taxpayer Advocate Office to accomplish client goals.

Instructor: David F. Miles, EA

### **Ethics in Representation – 2 CPE**

Circular 230 practitioners walk a fine line between the implicit trust from clients and explicit trust from IRS. This course covers the myriad regulations enrolled agents must follow, the latest changes to Circular 230, and common ethical dilemmas. Specific ethical issues to be discussed include due diligence, conflicting interests, information to be furnished, and prompt disposition of pending matters, as well as the numerous perils, pitfalls, and penalties for failure to follow the rules. (Qualifies for Ethics)

Instructor: Jennifer MacMillan, EA

### **Engagement Letters – 1 CPE**

Engagement letters define the scope and objectives of a tax representation engagement, and delineate the terms, understandings, details and responsibilities of each party. A well-written engagement letter will typically reduce the risk of misunderstandings, and cover such things as the duration of the engagement, professional fees and the issues and/or tax years involved. This presentation will explain the use of engagement letters in tax representation (as distinct from tax preparation) and how they may also be used to help promote ethical and competent representation.

Instructor: LG Brooks, EA

### **Introduction to Criminal Investigations – 2 CPE**

Study the principles of criminal tax investigation and learn how to answer the questions most frequently asked by clients and preparers. The class will discuss specific situations and the best ways to protect yourself and your client when confronted with an existing or potential criminal investigation. One step, right or wrong, during a criminal investigation can make a major difference.

Instructor: Theodore A. Sinars, Esq.

### **Non-Filers – 2 CPE**

Why do some taxpayers stop filing tax returns? How many years worth of returns must be filed to bring a taxpayer back into compliance? This introductory class discusses how to represent non-filers while preparing past due tax returns and during resolution of IRS issues related to non-filing including, examination and/or collection. Topics include IRS computer matching documents, IRS notices, substitutes for return, penalty abatement, under-reporter issues and potential criminal exposure.

Instructor: Sherrill Gregory Trovato, EA, USTCP

### **Graduate Level in Representation Webinars**

#### **Shoot First, Ask Questions Later: Beyond CID Urban Myths – 2 CPE**

In this practical seminar, a former special agent and Criminal Investigation Division (CID) executive will debunk criminal investigation myths, discuss the evolution of the organization since RRA '98, outline the organization's current areas of emphasis, and, probably most importantly, suggest what to expect from CID going forward. Among the topics covered will be criminal issues in SB/SE returns, the new badges of fraud, and what to do should CID come knocking at your door.

Instructor: Rick Speier, EA

#### **Representation Ethics: Conflicts of Interest, Unconscionable Fees and Contingency Agreements – 2 CPE**

This graduate level course, led by the Director of the Office of Professional Responsibility, will be a highly interactive seminar. Attendees will discuss—and debate—the appropriateness of a variety of hypothetical situations. Specific attention will be given to topics such as conflicts of interest, unconscionable fees, contingent fees, monetary sanctions, and Circular 230 practitioner tax compliance.

Instructor: Karen Hawkins

### **Tax Prep Issues**

#### **Real Estate Issues – 2 CPE**

With unemployment rates at an all-time high coupled with a depressed economy, the nation is experiencing a dramatic increase in foreclosures, short sales and cancellation of debt. Taxpayers caught in these situations need expert tax help to navigate the tax ramifications. This session will cover these topics as well as more traditional real estate topics, including sale of personal residence issues, non-qualified use of personal residence, section 1031/1033 tax deferred exchanges and, rental real estate issues.

Instructor: Marcene Poss Powell, EA

#### **Net Operating Losses – 2 CPE**

This rather staid corner of the tax world has seen significant change as a result of the recent economic downturn and changes to the tax code. Preparers now have ample opportunity to advise taxpayers on how to best take advantage of net operating losses (NOLs) and to use them as a tool to increase cash flow. Help your clients by learning how to recognize, calculate and properly carry back or carry forward a net operating loss. We'll review the new rules and learn how to make timely elections related to NOLs.

Instructor: Kevin Huston, EA

**Tax Issues for Subchapter S Corporations – 2 CPE**

S-Corporation taxpayers encounter issues of special importance. This course will examine reasonable compensation, use and restoration of a loan basis, self-rental and home office issues, fringe benefit limitations and the new small employer health insurance credit. Emphasis will be placed on the compliance and accounting aspects of these matters.

Instructor: Lawrence Zimble, EA

**Solve Your Passive Activity Issues – 2 CPE**

Clear up all those questions on passive activities. Learn the requirements for passive income and re-characterization. Solve your questions regarding dispositions as there are currently a vast number of foreclosures and short sales. In addition, this course will discuss some of the most relevant issues IRS is observing in their audits.

Instructor: Marti Myers-Garver, EA