

2018 NAEA

NATIONAL CONFERENCE

Course descriptions for the National Conference tracks are listed below. To review the descriptions, click on the link to jump to your preferred track. The National Conference will be held July 30-August 1, 2018 at the Cosmopolitan of Vegas. Full information on the conference is available at naea.org/national-conference.

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National Tax Practice Institute™ (NTPI®)

NTPI is a three-level program developed to sharpen the representation skills of practitioners at all stages of their careers. With each level of this program, participants expand their knowledge while gaining the confidence needed to successfully guide their clients through the often-challenging maze of the Internal Revenue Code, tax regulations, and agency structure.

Enrolled agents who successfully complete Levels 1, 2, and 3 (in order) become NTPI® Fellows. Those who become Fellows join ranks with others who have achieved the highest educational achievement in representation. Prospective clients using the “Find an EA” directory on the NAEA website may include “Fellow” in their search criteria. The member profiles of Fellows also showcase this designation, adding a level of distinction.

All sessions (except the plenary) qualify for CE credit and each track includes two hours of IRS ethics. NAEA is recognized and approved by the Internal Revenue Service Return Preparer Office (RPO) and NASBA as an approved continuing education provider. NTPI Levels 1, 2, 3 and the Graduate Level in Representation are open only to enrolled agents, CPAs, and tax attorneys.

Schedule Note

Classes will be held daily from 8:00 AM to 5:00 PM. Breakfast will be available from 7:00 AM to 8:00 AM. A morning and afternoon break will be provided from 9:40 AM to 10:10 AM and 2:50 PM to 3:20 PM. The conference will break for lunch (on your own) from 11:50 AM to 1:10 PM daily.

Continuing Education Credit

The 2018 NAEA National Conference 2018 is an excellent opportunity to earn continuing education credits for Circular 230 professionals, CFPs, and CTRP. *Most* sessions qualify for continuing education credits; however, it is incumbent upon each attendee to verify that the session(s) they are taking qualify for the CE they are seeking.

NAEA is an approved continuing education provider with the following accrediting bodies.

IRS Continuing Education Provider Statement

NAEA is recognized and approved by the Internal Revenue Service Return Preparer Office (RPO) as an approved continuing education provider.

NASBA CPE Sponsor Statement

National Association of Enrolled Agents (Sponsor 108268) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

CTEC Continuing Education Provider Statement

NAEA has been approved by the California Tax Education Council to offer continuing education courses that count as credit towards the annual “continuing education” requirement imposed by the State of California for CTEC Registered Tax Preparers. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, by phone toll-free at (877) 850-2832, or on the Internet at www.ctec.org.

CFP® Continuing Education Provider Statement

NAEA is registered with the Certified Financial Planners Board of Standards, Inc. as a sponsor of continuing education. The board has the final authority on the acceptance of individual courses for continuing education credit for certified financial planners.



NTPI Level 1 (Monday, Tuesday, Wednesday)

Learning Objectives: The course is designed to introduce tax practitioners to the fundamentals of representation before the Internal Revenue Service.

Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).

IRS Program Number: X9QQU-T-00486-18-I Federal Tax

IRS Program Number: X9QQU-E-00489-18-I Ethics

Program Level: The course is presented at an overview level.

Program Prerequisite: Attendees must be EAs, CPAs or attorneys.

Advance Preparation: None

Delivery Method: Group live

Representation 101: Overview of Representation - Monday, 8:00 - 9:40 AM (2 CE)

Kevin C. Huston, EA, USTCP

This overview course covers essential information Circular 230 practitioners must know to successfully represent clients before IRS. Gain an understanding of what practice before IRS means, including structure of IRS; how the current environment impacts taxpayers along with tools for effective representation; and best practices in representation.

Learning Objectives:

- Describe the rights taxpayers can expect in dealings with IRS
- Become familiar with representation terminology
- Discuss when Form 2848 is required and when it is not
- Identify most common IRS notices

CI 101: Introduction to Criminal Tax Issues – Monday, 10:10 – 11:00 AM (1 CE)

Robert E. McKenzie, EA, JD

Recently there has been an increase of criminal referrals for audits (especially in cash businesses), preparers, non-filers, bankruptcy fraud in taxes cases, false financial statements, and in offers in compromise, among others. Get answers to frequently asked questions and learn how to protect yourself and your client when you are confronted with a potential or actual Criminal Investigation Division (CID) investigation.

Learning Objectives:

- Become familiar with the most commonly asked client questions
- Learn what steps to take to protect yourself and client when confronted with a CID issue

Dear Taxpayer: How IRS Communicates with Taxpayers - Monday, 11:00 - 11:50 AM (1 CE)

Laura Strombom, EA

This overview course examines the fundamentals of communicating with IRS in response to the most frequent types of IRS notices: summary assessment notices, CP-2000, and basic balance due/collection notices. Topics include: which IRS units to contact, utilization of IRS policies to obtain effective results, levels of authority, and general tax communication techniques.

Learning Objectives:

- Recognize types and purpose of various IRS notices
- Become familiar with various tax communication techniques for IRS notices

Foundational Rep Tools: Transcripts and CSED - Monday, 1:10 - 2:50 PM (2 CE)

Clarice Landreth, EA

This course will cover the different aspects of IRS transcripts and how to utilize the information to facilitate understanding of the taxpayer's IRS history. The course will also cover what events can extend the collection statute expiration date (CSED).

Learning Objectives:

- Identify the different types of IRS transcripts
- Distinguish between important IRS transcript codes
- Know the basics of reading an IRS transcript
- Pinpoint entries on the transcript which indicate a CSED tolling event

Innocent Spouse Strategies - Monday, 3:20 - 5:00 PM (2 CE)

Claudia A. Hill, EA

This introductory course will discuss the statutory provisions which provide relief from an otherwise joint and several liability incurred when couples file a joint income tax return either in separate property or community property states. The basics of each statute's relief options will be addressed, as will the procedural steps for seeking such relief for a client.

Learning Objectives:

- Learn to recognize an innocent spouse
- Identify necessary procedures and forms for relief
- Determine any appeal options

Dear IRS: How to Communicate with the Service - Tuesday, 8:00 - 9:40 AM (2 CE)

LG Brooks, EA

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

Learning Objectives:

- Develop a basic understanding of how and why to communicate with various IRS divisions
- Identify levels of authority
- Demonstrate how to protect privileged client communications
- Become more comfortable with communicating with IRS

First Things First: How to Formalize your Representation – Tuesday, 10:10 – 11:00 AM (1 CE)

Kevin C. Huston, EA, USTCP

This introductory class discusses the importance of engagement letters at all levels of representation services to both engage and disengage clients. Learn why engagement letters are considered a best practice in tax and controversy representation.

Learning Objectives:

- Identify why engagement letters are necessary
- Become familiar with types and formats of engagements letters
- Understand key information to be included in engagement letters

Coming in Out of the Cold: How to Assist Non-Filers - Tuesday, 11:00 - 11:50 AM (1 CE)

Frank Agostino, JD

This overview course will discuss how to represent non-filers during the preparation of past-due tax returns and how to best deal with the resolution of IRS issues related to these returns including examination and collections. The course will touch upon IRS computer matching documents and notices, substitutes for return, penalty abatement, and under-reporter issues.

Learning Objectives:

- Conduct an interview with a prospective client
- Identify the issues related to non-filing
- Obtain a workable Engagement Agreement
- Be able to decipher an IRS Substitute for Return (SFR)

Ethics 101: Ethics for the Tax Practitioner - Tuesday, 1:10 – 2:50 PM (2 CE)

Kevin C. Huston, EA, USTCP

This course will cover provisions of Circular 230 and provide insight into the structure and functions of the Office of Professional Responsibility. Discuss real-world examples of practice in a lively jeopardy format and how they relate to Circular 230 and professional ethics standards.

Learning Objectives:

- Have a clearer understanding of portions of Circular 230
- Understand what does and does not constitute practice before the IRS
- Become familiar with the concept of due diligence

Collections 101: Introduction to Collections - Tuesday, 3:20 - 5:00 PM (2 CE)

Howard Levy, JD

This introductory course explores the fundamentals of the IRS collection system as well as the skill set needed by Circular 230 practitioners just beginning to represent clients before Collections. The class will begin with a federal assessment and work toward an IRS Collections Case resolution.

Learning Objectives:

- Gain specific IRM knowledge essential in navigating IRS Collections while preparing for collection resolution alternatives
- Understand the appropriate timing and use of the collection due process and collection appeals program
- Identify collection notices that taxpayers receive and how to deal with them
- Become familiar with the taxpayer advocate's office

Hitting the Books: Tax Research and Resources - Wednesday, 8:00 - 9:40 AM (2 CE)

Thomas A. Gorczynski, EA, USTCP

Tax research skills are critical to effectively representing a taxpayer before IRS. This session will outline a structured tax research process you can use to find the correct answer to your question using both no-cost and paid resources. We will also review the various sources of tax authority, how to read them for their key holding, and how to properly cite them.

Learning Objectives:

- Recognize and analyze appropriate authority for taking tax positions
- Apply the steps required to effectively research a tax topic
- Identify various resources available to conduct tax research

Exam 101: Introduction to Examination - Wednesday, 10:10 – 2:50 PM (4 CE)

Alan Pinck, EA

This session will discuss the different types of audits and the steps needed to best represent your client before the Examination Division of IRS. Move through the audit process step-by-step starting with the importance of a well-stated engagement letter and interviewing your client. Students will gain the practical knowledge to confidently and vigorously defend their clients' rights.

Learning Objectives:

- Become a competent advocate of your clients' taxpayer rights
- Organize requested records
- Manage the auditor
- Learn when and how to close the case

Appeals 101: Introduction to Appeals - Wednesday, 3:20 - 5:00 PM (2 CE)

Thomas A. Gorczyński, EA, USTCP

Effective representation in front of IRS will require, at some point, tax disputes to be resolved in the Office of Appeals. This course will review the appeals process, making a small case request, and filing a formal protest. IRS enforcement actions that lead to an appeals petition, the statute of limitations on appeals cases, and how to prepare a formal written protest will be covered.

Learning Objectives:

- File winning appeals in examination
- Effectively appeal collection due process notices
- Appeal denial of installment agreements
- Appeal penalties

NTPI Level 2 (Monday, Tuesday, Wednesday)

Noted as the favorite level by conference attendees, Level 2 centers around interactive case studies, which keeps participants on their toes as they work through real-life proceedings in small groups led by an instructor. There is an additional \$65 workshop fee for Level 2 to offset the cost of the printed workbook, enhanced A/V, and the increased number of instructors, which allows for a 9:1 student-teacher ratio. Completion of Level 1 is a prerequisite for Level 2.

NTPI Level 2 Program Details

Learning Objectives: Level 2 continues the student's education into the art and science of taxpayer representation and enables practitioners to work through a representation case from audit to collections. At the completion of the course, students should feel better able to face IRS and other taxing authorities.

Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).

IRS Program Number: X9QQU-T-00487-18-I Federal Tax

IRS Program Number: X9QQU-E-00490-18-I Ethics

Program Level: The course is presented at an intermediate level.

Program Prerequisite: Attendees must be EAs, CPAs or attorneys.

Advance Preparation: NTPI Level 1

Delivery Method: Group live

Representation Lexicon: How to Translate IRS - Monday, 8:00 - 8:50 AM (1 CE)

Clarice Landreth, EA

Learn the lingo! This course covers common terms enrolled agents should be familiar with when representing taxpayers before IRS.

Learning Objectives:

- Become familiar with the terminology used when representing a client

FOIA: The Best Things in Life are Free - Monday, 8:51 - 9:40 AM (1 CE)

Salvatore P. Candela, EA

The Freedom of Information Act (FOIA) is a powerful tool for a tax practitioner. Utilizing an FOIA request will allow you to gain access to the information that the IRS revenue agent, revenue officer, and appeals officer have in their files.

Learning Objectives:

- Gain confidence in knowing when and how to prepare a FOIA request
- Become familiar with FOIA exemptions and reasons for denial
- Learn how to analyze received documents

Examination 201: Preparing for an Audit - Monday, 10:10 - 11:50 AM (2 CE)

Aaron Blau, EA, CPA

This course will take students through the initial stages of preparing for an audit. Client acceptance, key points of the engagement letter, issue analysis, and pre-interview steps will be discussed. A breakout session will include an example of how to perform a proper bank deposit analysis for income testing.

Learning Objectives:

- Understand the process to properly prepare for an audit
- Learn how to perform a bank deposit analysis

Examination 202: Form 1040 Audits - Monday, 1:10 - 5:00 PM (4 CE)

Alan Pinck, EA

This course aims to familiarize you with the techniques necessary to represent clients before the Examination Division of IRS. We will discuss the three types of examinations (audits) and show a typical office audit while working through a sample case study.

Learning Objectives:

- Become familiar with correspondence, field, and office audits
- Understand how IRS approaches the audit process

Collections 201: Enforced Collections - Tuesday, 8:00 - 9:40 AM (2 CE)

Aaron B. Whitaker Jr, EA

This session will introduce enforcement actions available to the Collection Division and will enable attendees to determine the relevant factors that IRS must meet to effect liens, levies, seizures, or any other type of legally available enforcement action. You will also be introduced to the various forms and publications as well as practice pointers that can assist you in representing your client.

Learning Objectives:

- Identify what actions - or lack thereof - may lead to enforced collections
- Understand and be able to differentiate between liens, levies, and seizures
- Know the steps required by IRS prior to an enforcement action
- Recognize what relief may be available from a Federal Tax Lien or Levy (Seizure)

Collections 202: Forms 433 A-F - Tuesday, 10:10 AM - 2:50 PM (4 CE)

Marc Dombrowski, EA

This course will introduce the main forms used in analyzing and resolving collection cases with IRS.

Learning Objectives:

- Achieve familiarity with the various collection information statements (CIS) used by IRS
- Understand the proper form to use for specific cases
- Ability to help your client with their preparation and submission

Examination 203: Audit Reconsideration – Tuesday, 3:20 – 5:00 PM (2 CE)

Kathy Morgan, EA, USTCP

Participants will learn the specific situations in which Audit Reconsideration is allowed by IRS. The timetables and format for submitting an Audit Reconsideration will be covered. Attendees will receive example letters and understand what to expect during the process.

Learning objectives:

- Explain the Audit Reconsideration process to clients
- Determine if a client is a good candidate for the process
- Gather the information and substantiation necessary to complete the process
- Write strong letters to support the Audit Reconsideration application

Ethics 201: Practitioner Ethics - Wednesday, 8:00 - 9:40 AM (2 CE)

Aaron B. Whitaker Jr, EA

This course will discuss ways in which proper Circular 230 practices can be merged into IRS representation cases by discussing real-life ethical situations. In addition, the latest news in ethics and any updates to Circular 230 will be presented.

Learning Objectives:

- Recognize potential ethical pitfalls
- Become more familiar with the current OPR climate

Appeals 201: Examination Appeals - Wednesday, 10:10 - 11:50 AM (2 CE)

Bert Hartmann, EA

This course explores the current climate of appeals and the fundamentals of when and how to file an examination appeal with real-life examples. The course will also examine how to communicate with Appeals, expectations for an effective hearing, and what options are available if a settlement is not reached. The presentation will highlight tips to be fully prepared for the appeals process.

Learning Objectives:

- Understand the role of Appeals
- Identify various appeals options for your clients
- Know how to effectively explain the appeal options available to your client
- Learn how to file a protest with appeals

Appeals 202: Collection Appeals - Wednesday, 1:10 – 4:10 PM (3 CE)

Aaron B. Whitaker Jr, EA

This course will introduce attendees to appealable enforcement actions by the Collection Division. The course will discuss the various avenues of appeal and the forms integral to filing a timely and complete appeal. The authority and background of Collection and Appeals Division employees will also be covered.

Learning objectives:

- Know what enforcement actions by the Collection Division are appealable
- Understand the scope of authority of the Appeals Division on collection enforcement issues
- Determine if enforcement actions by Collection Division employees may be appealed through other avenues and what those avenues are
- Establish what information is needed to file an effective appeal

That's a Wrap: NTPI Level 2 Summary - Wednesday, 4:10 - 5:00 PM (1 CE)

Aaron B. Whitaker Jr, EA

This course will help you take the knowledge and techniques learned during this seminar and inspire the confidence to be able to effectively represent your current and prospective clients. The course will highlight various practice pointers, discussed during the previous 23 hours, to help you successfully complete your task as a representative of your client before IRS or other taxing authorities.

NTPI Level 3 (Monday, Tuesday, Wednesday)

Completion of Level 2 is a prerequisite for Level 3. This level is for the more advanced tax practitioner dedicated to enhancing his or her knowledge of representation. In order to become an NTPI Fellow, you must successfully complete Levels 1, 2, and 3 in order.

NTPI Level 3 Program Details

Learning Objectives: This course is designed to assist experienced tax professional desiring to learn more about representation before the Internal Revenue Service.

Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).

IRS Program Number: X9QQU-T-00488-18-I Federal Tax

IRS Program Number: X9QQU-E-00491-18-I Ethics

Program Level: The course is presented at an advanced level.

Program Prerequisite: Attendees must be EAs, CPAs, or attorneys.

Advance Preparation: NTPI Levels 1 and 2

Delivery Method: Group live

Ethics 301: Our Professional Obligations - Monday, 8:00 - 9:40 AM (2 CE)

Claudia A. Hill, EA

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 lax laws and Circular 230, and common ethical dilemmas. Specific hypothetical issues to be discussed include due diligence; conflicting interests; information to be furnished; prompt disposition of pending matters; and the numerous perils, pitfalls, and penalties for failure to follow the rules.

Learning Objectives:

- Discuss Circular 230 and how it governs enrolled agents
- Determine what is considered “practice before the IRS”
- Describe the penalties that may apply when an enrolled agent fails to follow Circular 230
- Understand the federally-authorized tax practitioner privilege and its limits

Statute of Limitations and Your Client - Monday, 10:10 - 11:50 AM (2 CE)

Frank Degen, EA, USTCP

The general rules are simple - 3 years to assess tax and 10 years to collect the assessed tax. This session will look at some common but not routine Statute of Limitations issues that practitioners may encounter in their practice. Topics include amended returns, FATCA, SFRs, and other exceptions to the general rules.

Learning Objectives:

- State the general rules for limitations on IRS assessment and collection
- Describe the most common exceptions to the general rules
- Apply the rules to specific exceptions such as amended returns and substitutes for returns

Criminal Investigations 301: Advanced Criminal Tax Issues - Monday, 1:10 – 2:50 PM (2 CE)

Robert E. McKenzie, EA, JD

The IRS Criminal Investigation Division (CID) has increased its efforts to prosecute dishonest taxpayers over the last few years. Although every client who becomes the subject of a CID investigation should be referred to an experienced white-collar defense attorney, non-attorney tax practitioners have an important role in the taxpayer’s defense.

Learning Objectives:

- Know the elements of tax crimes
- Learn the methods used by the IRS to identify targets for prosecution
- Understand your client’s rights and the methods to protect those rights
- Effectively assist attorneys in defending subjects of CI investigations
- Gain familiarity with IRS methods for proving unreported income

Appeals 301: Advanced Issues in Appeals - Monday, 3:20 - 5:00 PM (3 CE)

Salvatore P. Candela, EA

This course will discuss Appeals jurisdiction in audit, trust fund recovery penalty, collections due process, and innocent spouse matters. The class will focus on: the preparation of a protest after issuance of a thirty-day letter; how to prepare for the conference at Appeals; the new review procedures at Appeals; and the negotiation of a favorable settlement. Special emphasis will be placed on negotiation skills.

Learning Objectives:

- Understand how to prepare an audit protest
- Learn how to prepare for an appeals conference
- Increase your skills to successfully negotiate and settle a case before Appeals

Collections 301: Bankruptcy - Tuesday, 8:00 - 9:40 AM (2 CE)

Robert E. McKenzie, EA, JD

Discover how bankruptcy can help your clients out of a tough bind with IRS. In this course, you will learn the 10 reasons to consider bankruptcy, when bankruptcy can solve an IRS problem, and gain an understanding of the bankruptcy process.

Learning Objectives:

- Review how the most common (Chapters 7 and 13) bankruptcies work
- Learn the bankruptcy rules that permit taxes to be eliminated in bankruptcy
- Examine the benefits of bankruptcy that are not available in direct negotiations with the IRS
- Understand how bankruptcy can be a better alternative to offers in compromise, installment agreements, and uncollectibles

Exam 301: Advanced Examination - Tuesday, 10:10 - 2:50 PM (4 CE)

Claudia A. Hill, EA

Step into the lives of the client and revenue agent (RA) from the initiation of a field examination all the way through to the decision point that is reached in an unagreed case. Look at the procedures the representative undertakes from the engagement letter, power of attorney, meetings with the RA and taxpayers, and finally evaluating the case for settlement.

Learning Objectives:

- Identify target areas of concern to the taxpayer and the tools used by the RA to obtain information
- Strategize responses to the RA's request for access to the taxpayer
- Understand alternatives to the resolution of an un-agreed case at the conclusion of the administrative process

Representation 302: Correcting Bad Actions of Clients - Tuesday, 3:20 - 5:00 PM (2 CE)

LG Brooks, EA

This hands-on problem solving case study will explore ways to return a taxpayer to compliance by solving his/her unique exam, collection, or other misstep issues. Work with classmates to solve client problems, whether self-created or encouraged by prior preparers or representatives. Expand your skills and learn procedures that will enable you to extricate your clients from the abyss of prior bad advice while protecting yourself.

Learning Objectives:

- Identify the bad actions in need of resolution
- Learn to communicate with your client to achieve best resolutions
- Know the steps to bringing your client back into compliance
- Understand the importance of maintaining compliancy once the issue is resolved

Collections 302: Trust Fund Recovery Penalties - Wednesday, 8:00 - 11:50 AM (4 CE)

Clarice Landreth, EA

This session will cover the concepts and issues related to the components, investigation, and assessment of the Trust Fund Recovery Penalty (TFRP) by IRS. We will discuss who can be found willful and responsible and how to appeal the proposed assessment of the TFRP.

Learning objectives:

- Calculate the TFRP
- Determine the period of the time the IRS has to assess the TFRP
- Understand the main components of the TFRP investigation and assessment process
- Identify the parties who may be willful and responsible
- Gain familiarity with the process to appeal a proposed assessment

Collections 303: Preparing Forms 656 and 433-A for OIC - Wednesday, 1:10 - 5:00 PM (4 CE)

Howard Levy, JD

Attendees will be guided through a hands-on line-by-line discussion of IRS Form 433-A OIC with a sample case study. Students will prepare Form 656 IRS Offer in Compromise in groups. The class will conclude with a group discussion and the instructor's advice on this detailed resolution topic.

Learning Objectives:

- Assemble a valid cash flow statement from client's data
- Learn how to prepare a Form 656
- Negotiate an Offer in Compromise with IRS

Graduate Level in Representation (Monday, Tuesday, Wednesday)

The Graduate Level in Representation is open to NTPI Fellows and other highly-qualified representation practitioners. In these sessions, nationally-recognized speakers engage participants in high-level discussions on relevant topics. The Graduate Level program encourages networking and building relationships that provide inspiration and support for all participants. Please note that the Graduate Level is built from scratch annually, so you can come back year after year for advanced and topical representation education.

Graduate Level in Representation Program Details

Learning Objectives: This course is designed to provide topical and advanced representation information.

Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).

IRS Program Number: X9QQU-T-00492-18-I Federal Tax

IRS Program Number: X9QQU-E-00494-18-I Ethics

Program Level: The course is presented at an advanced level.

Program Prerequisite: Attendees must be EAs, CPAs, or attorneys.

Advance Preparation: NTPI Level 3 or extensive practitioner experience

Delivery Method: Group live

Fraudulent Conveyances, Alter Egos, Nominees and IRS Litigation Actions - Monday, 8:00 - 9:40 AM (2 CE)

Robert E. McKenzie, EA, JD

IRS Program Number: X9QQU-T-00496-18-I Federal Tax

IRS is becoming increasingly aggressive in seeking to collect from third parties who may own property on behalf of a taxpayer or who have had property conveyed to them by a delinquent taxpayer. This class will discuss the litigation remedies available to IRS when it believes that games are being played with respect to the ownership of property. It will also discuss other types of actions available to IRS to enforce federal lien rights.

Learning Objectives:

- Learn the legal elements for transferee liability and fraudulent conveyances
- Understand Jurisdictions for litigation of transferee liability and fraudulent conveyances
- Know how to dispute nominee and alter ego liens

Special Topics: Data Breach and Identity Theft - Monday, 10:10 - 11:50 AM (2 CE)

Claudia A. Hill, EA

IRS Program Number: X9QQU-T-00497-18-I Federal Tax

Every tax practitioner in the United States – whether a member of a major accounting firm or an owner of a one-person storefront - is a potential target for highly sophisticated, well-funded, and technologically adept cybercriminals around the world. Companies are no longer concerned about whether an attack will occur, but rather when and how their most valuable data will be breached. How well do you know your business' cyber exposure? Learn the risks and assess your readiness.

Learning Objectives:

- Review the 10 “Don’t Take the Bait” IRS Tips for safeguarding clients and tax practices
- Become familiar with the techniques and vulnerabilities that place your business at risk
- Develop a risk assessment plan for your office
- Understand your responsibilities if your firm is breached
- Know IRS processes to intervene and assist your clients when there has been an identity theft

The IRM: A Look at IRS Policies - Monday, 1:10 - 2:50 PM (2 CE)

Frank Degen, EA, USTCP

IRS Program Number: X9QQU-T-00498-18-I Federal Tax

This session will look at the Internal Revenue Manual (IRM) - the IRS "playbook." The session will first take an overview of the contents of the IRM and then cover in detail certain policies of IRS found in Part One of the IRM that will be useful to C230 practitioners in their practices. Policies covered will include Examination, Collection, Appeals, Penalties, and other parts of the manual

Learning Objectives:

- Locate all the IRS policies contained in the IRM
- Be able to apply various policies in taxpayer representation
- Understand the non-statutory nature of provisions in the IRM

IRS Seizures and Reductions to Judgment - Monday, 3:20 - 5:00 PM (2 CE)

Robert E. McKenzie, EA, JD

IRS Program Number: X9QQU-T-00499-18-I Federal Tax

This class will discuss the methods of enforcement used by IRS to seize both physical and intangible property.

Learning Objectives:

- Understand IRS collection priorities and procedures
- Become familiar with levies on bank accounts, accounts receivable, wages, and other intangible assets
- Learn the special rules for seizure of residences

Advanced Rep: Why Worker Classification Matters - Tuesday, 8:00 – 9:40 AM (2 CE)

Frank Agostino, JD

IRS Program Number: X9QQU-T-00500-18-I Federal Tax

This overview course will identify the issues surrounding employment tax issues. Topics to be discussed include classification of workers as independent contractors versus employees and the tax impact of such classifications. The course will help to identify enforcement priorities for the various taxing authorities and how employers can avoid these pitfalls.

Learning Objectives:

- Delineate independent contractor versus employee and the tax impact of such classifications
- Understand problems faced by misclassified workers, including tax and access to government services/benefits
- Know enforcement priorities
- Be able to resolve misclassification problems faced by employers

Advanced Exam: New Partnership Audit Rules - Tuesday, 10:10 AM - 11:50 PM (2 CE)

Laura Strombom, EA

IRS Program Number: X9QQU-T-00501-18-I Federal Tax

The Bipartisan Budget Act (BBA) of 2015 changed the rules for partnership audits, including replacing the Tax Equity and Fiscal Responsibility Act (TEFRA) rules. Using a fictitious case study, students will learn the requirements and responsibilities for the partnership representative, what happens in the event of any adjustment, how the tax is paid, whether or not amended K1s are appropriate, the net effect of the new rules, and what the process is expected to look like.

Learning Objectives:

- Apply the new partnership audit rules to a partnership audit
- Advise clients on elections they may want to consider making for their partnership
- Become familiar with the new partnership audit rules

Using Tax Court Decisions to Defend a Tax Return - Tuesday, 1:10 - 2:50 PM (2 CE)

Frank Degen, EA, USTCP

IRS Program Number: X9QQU-T-00502-18-I Federal Tax

The 1040 Form was filed and is now subject to IRS scrutiny via audit of the return - in particular, items on Schedule C. This session will review decisions of the Tax Court that will help Circular 230 practitioners defend positions taken on the tax return. Items to be discussed will include not-for-profit activities and ordinary and necessary business expenses.

Learning Objectives:

- Differentiate between the three types of Tax Court decisions
- Review IRC §§162 and 183 relevant to Schedule C items
- Understand the impact that Tax Court decisions have in defending the placement of items on a taxpayer's Schedule C

Advanced Ethics: Conflicts of Interest in Representation – Tuesday, 3:20 – 5:00 PM (2 CE)

Kevin C. Huston, EA, USTCP

IRS Program Number: X9QQU-E-00493-18-I Ethics

This course analyzes Circular 230 provisions as well as other relevant authorities in regards to conflicts of interest (COI). Among the questions addressed are whether one can be a zealous advocate for a client's position as well as for another competing position. Special attention is given to common representation COI scenarios including innocent spouse, preparer vs taxpayer, and family business issues.

Learning Objectives:

- Become familiar with various guidelines including Circular 230, AICPA, and ABA
- Understand the purpose and what should be included in a waiver
- Identify a potential COI in your practice

Issues in International Representation – Wednesday, 8:00 – 11:50 AM (4 CE)

Mary Beth Lougen, EA, USTCP

IRS Program Number: X9QQU-T-00503-18-I Federal Tax

In the fast-changing field of international tax, it's often difficult to stay on top of the latest information and best practices. This course will outline the current compliance programs available, the requirements and penalty structure for international information forms, what to do when you have a non-filer with delinquent international forms or FBARS, statute of limitation issues, how IRS is identifying taxpayers with potential delinquencies, and strategies to combat IRS assessments.

Learning Objectives:

- Recognize situations requiring international reporting
- Describe the penalty structure for international information forms
- Gain awareness of the various international compliance programs currently available
- Know which strategies can be used after a penalty has been assessed

Advanced Collections: Form 4180 TFRP Interview – Wednesday, 1:10 – 2:50 PM (2 CE)

Salvatore P. Candela, EA

IRS Program Number: X9QQU-T-00504-18-I Federal Tax

This course will provide a detailed look at the Form 4180 trust fund penalty review interview, which is used by revenue officers to determine your client's personal responsibility for trust fund taxes. The interview is designed to ascertain how involved one's client was in a company's finances generally and payroll in particular. The implication of answers to IRS questions on this form will be discussed.

Learning Objectives:

- Understand Form 4180
- Gain familiarity with IRS documentation procedures
- Learn how to properly prepare yourself and your client for the TFRP meeting and how to defend the assessment

You'd be Surprised: What is Fraud? – Wednesday, 3:20 – 5:00 PM (2 CE)

Alan Pinck, EA

IRS Program Number: X9QQU-T-00505-18-I Federal Tax

Whether you are representing a return you prepared yourself or a return prepared by someone else, understanding the signs of fraud that can save your license. Fraud is always a consideration in every exam. If you prepared a return that was fraudulent and you were not aware, you could still be considered a party to the fraud. When you realize that you are dealing with a fraudulent return, being proactive can save your client up to 95% extra penalties.

Learning Objectives:

- Learn the warning signs of fraud
- Know best practices for a client being investigated for fraudulent filing
- Acquire strategies to help avoid additional fraud penalties

Tax Preparation Issues (Monday, Tuesday, Wednesday)

This session is open to all tax preparers and is presented at an intermediate to advanced level.

Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).

Advance Preparation: None

Delivery Method: Group live

IRS Program Number: X9QQU-T-00494-18-I Federal Tax

IRS Program Number: X9QQU-E-00493-18-I Ethics

You'd be Surprised: What Is Gross Income? – Monday, 8:00 – 9:40 AM (2 CE)

Frank Degen, EA, USTCP

IRS Program Number: X9QQU-T-00506-18-I Federal Tax

Gross income is the starting point for almost all tax returns. This session will review code section 61 and the accompanying regulations to discuss what constitutes gross income. Parts II (Items Specifically Included in Gross Income) and III (Items Specifically Excluded from Gross Income) of Subchapter B of IRC Chapter 1 will be covered in detail. The General Welfare Exception will be included in the discussion. Attendees will participate in evaluating facts to determine the amount of gross income in various situations.

Learning Objectives:

- Grasp the full scope of IRC §61
- Identify gross income exclusions in the IRC
- Understand the non-statutory General Welfare exception to gross income

Death & Taxes II: Tax Issues for Estates and Trusts – Monday, 10:10 – 11:50 AM (2 CE)

Kevin C. Huston, EA, USTCP

IRS Program Number: X9QQU-T-00510-18-I Federal Tax

This course is an overview of the income tax implications associated with death. Understand the step-up in basis of a decedent's home and the implied life estate including how to determine fair market value and issues related to co-owned property. Review the intricacies of IRS Forms 1041, 709, and 706. Learn how to protect yourself and your client by knowing when to consult an estate tax attorney.

Learning Objectives:

- Understand the difference between a "step-up" and "step-down" property and learn to calculate the gain or loss
- Be familiar with issues with co-ownership
- Know the duties of the executor and what is included in the gross estate

Tax Research for the Preparer – Monday, 1:10 – 2:50 PM (2 CE)

Claudia A. Hill, EA

IRS Program Number: X9QQU-T-00509-18-I Federal Tax

The Internet has become an essential resource for obtaining guidance when preparing tax returns. The IRS website contains not only forms, instructions, announcements, and notices – it contains applications that assist preparers with due diligence and client representation tools. But the key to using any Internet resource is judging how much confidence to place in the level of authority offered by the documents reviewed. This session will provide an overview of (no-cost) resources, as well as a review of what documents constitute authority for taking tax positions.

Learning Objectives:

- Understand which documents constitute authority for what application
- Share suggested websites and resources
- Create a quick link guide to online tax resources

Nannies & Grannies: Caregiver Taxes – Monday, 3:20 – 5:00 PM (2 CE)

Laura Strombom, EA

IRS Program Number: X9QQU-T-00507-18-I Federal Tax

This course will address the world of nannies, in-home elder caregivers, and au pairs. Explore the income tax, FICA taxes, and unemployment taxes from the perspective of the employer as well as the income taxes and filing requirements of the employee. Preparing a Schedule H and reviewing other options will be addressed. Learn when and what the employing taxpayer can take as a deduction or credit for these payments.

Learning Objectives:

- Become familiar with what an au pair is and the taxes they need to file and pay
- Prepare a Schedule H
- Draft unemployment forms for household workers
- Determine what deductions may or may not apply for the employer of au pairs, nannies, elder care providers, and baby sitters

Partnerships: Multi-level and Publicly-traded – Tuesday, 8:00 – 9:40 AM (2 CE)

Kevin C. Huston, EA, USTCP

IRS Program Number: X9QQU-T-00517-18-I Federal Tax A publicly traded partnership combines certain tax benefits of a limited partnership, with the liquidity of a publicly traded security. Learn the rules regarding publicly traded partnerships engaged in certain businesses as stipulated in the U.S. Code, including businesses related to the use of natural resources, such as petroleum and natural gas extraction, and transportation.

Learning Objectives:

- Identify the appropriate return due date and tax year for the partnership
- Understand why it is imperative to track basis, at-risk, and passive activity loss limits
- Learn how to properly complete a Schedule K-1 (Form 1065)

Death and Taxes: Gift Tax Issues – Tuesday, 10:10 – 11:50 AM (2 CE)

Frank Degen, EA, USTCP

IRS Program Number: X9QQU-T-00511-18-I Federal Tax

Gifts are often more than giving a check to a family member. This session will look at some of the issues Circular 230 practitioners might encounter in discussing gifts with clients and filing a Form 709, including the implications of creating a life estate and the gift tax consequences of remainder interests. The IRC §7520 rates and Table S will be discussed.

Learning Objectives:

- Determine what constitutes a gift and the importance of §6019
- Differentiate between a gift and a qualified transfer
- Calculate the life and remainder interests in a life estate transfer

Tax Prep Ethics: Circular 230 Requirements and Preparation – Tuesday, 1:10 – 2:50 PM (2 CE)

LG Brooks, EA

IRS Program Number: X9QQU-E-00495-18-I Ethics

Circular 230 professionals provide uncompromising and valuable professional services to not only the public in general, but also to a multitude of private institutions and public entities on a continual basis. The above referenced professionals (and others) are mandated to follow a code of ethics (promulgated via IRS Circular 230), which mandates professional responsibility, professional reliability, trust, integrity, technical competence, and adherence to the highest ethical standards, rules, and guidelines.

Learning objectives:

- Recognize and discuss the ethical requirements related to preparers
- Address guidelines to recognize and prevent preparer penalty situations
- Participate in hands-on potential preparer penalty case scenarios
- Develop and discuss preparer penalty defense methods

Individual Tax Issues: Tax Cuts and Jobs Act – Tuesday, 3:20 – 5:00 PM (2 CE)

Lisa Ihm, EA

IRS Program Number: X9QQU-T-00512-18-I Federal Tax

The Tax Cuts and Jobs Act eliminated and changed deductions as well as added many new provisions. From mortgage interest and tax deductions to refinances and dependents, get the crash course on the new law and how it pertains to your clients.

Learning Objectives:

- Gain familiarity with new tax provisions and learn which deductions were changed and eliminated
- Understand how the new rules will apply to a variety of taxpayer circumstances from mortgage deductions to charitable giving to dependents and beyond

Business Tax Issues: Tax Cuts and Jobs Act – Wednesday, 8:00 – 9:40 AM (2 CE)

Lisa Ihm, EA

IRS Program Number: X9QQU-T-00513-18-I Federal Tax

You've heard summaries, but now it's time to delve into the details and determine how the Tax Cuts and Jobs Act is actually going to affect your clients. This course will explore the Act from a business tax perspective. Gain insider knowledge on deductions, depreciation, and much more.

Learning Objectives:

- Learn how the §199A business income deduction will work
- Gain an understanding of the W-2 wages and service business limitations
- Examine new depreciation rules, including qualified improvement property
- Understand additional deductions pertaining to luxury cars, entertainment, meals, and net operating loss

IRA Issues: Contributions, Conversions, and RMD Rules – Wednesday, 10:10 – 11:50 AM (2 CE)

Thomas A. Gorczyński, EA, USTCP

IRS Program Number: X9QQU-T-00514-18-I Federal Tax

IRA rules are complex. An intricate knowledge of IRA rules and tax planning strategies can help you minimize your client's tax liability while improving their long-term financial condition. This course will review the fundamental rules related to traditional IRAs and Roth IRAs and then delve into specific topics and strategies you can use to provide optimum tax outcomes for your clients.

Learning Objectives:

- Understand the rules for contributions and distributions for IRAs
- Know the rules related to IRA rollovers, conversions, and RMD requirements
- Identify strategies to remove or convert funds from IRAs tax-free and/or penalty free
- Learn how to correct common IRA problems, such as lack of RMDs or late indirect rollovers

Latest Developments and Advanced Issues: Tax Cuts and Jobs Act – Wednesday, 1:10 – 2:50 PM (2 CE)

Lisa Ihm, EA

IRS Program Number: X9QQU-T-00515-18-I Federal Tax

Shift your understanding of the new Act from theoretical to practical application. Using the most up-to-date IRS guidance, this course will explore regulations, revenue procedures, draft forms and instructions, and more. Understand the Act's impact on clients, as well as how we can use it to their advantage.

Learning Objectives:

- Understand advanced issues related to the Act, including strategies from deducting improvements vs. capitalization and deduction using bonus depreciation
- Know the benefits and disadvantages of different entity types

International Taxation: Tax Issues of Citizens Working Abroad – Wednesday, 3:20 – 5:00 PM (2 CE)

Mary Beth Lougen, EA, USTCP

IRS Program Number: X9QQU-T-00516-18-I Federal Tax

Our client's lives have become increasingly globally mobile in recent years, and with international tax compliance at the top of the IRS initiatives list, it is critical for practitioners to understand the reporting of foreign income. This course will cover the basics of international taxation for novices, but will also delve into more advanced reporting, tips, and strategies for the experienced international practitioner.

Learning Objectives:

- Discuss the additional requirements placed on taxpayers with foreign income or assets
- Recognize situations requiring international information reporting
- Have an awareness of how the various deductions and credits interact with the foreign tax credit and foreign earned income exclusion
- Discuss ways to optimize the outcome for Americans abroad and non-resident aliens with US filing obligations