

## Course Descriptions

**Course descriptions for the 2017 NAEA National Conference tracks** are listed below. To review the class descriptions, click on the links to jump to your preferred track. Classes are offered only as a full track. NAEA’s National Conference will be held July 31-August 3, 2017 at the Cosmopolitan of Las Vegas. Full information on the national conference is available at [naea.org](http://naea.org).

**Schedule Note:** Classes will be held daily from 8:00 AM to 4:40PM. Breakfast will be available from 7:00 a.m. to 8:00 a.m. A morning and afternoon break will be provided from 9:40AM to 10:00 AM and 2:40 PM to 3:00 PM. The conference will break for lunch (on your own) from 11:40AM to 1:00 PM daily.

National Tax Practice Institute™ (NTPI®).....	1
NTPI Level 1 (Monday, Tuesday, Wednesday) .....	2
Level 2 (Monday, Tuesday, Wednesday) .....	4
Level 3 (Monday, Tuesday, Wednesday) .....	8
Graduate Level in Representation (Monday, Tuesday, Wednesday).....	11
Tax Preparation Issues (Monday, Tuesday, Wednesday) .....	15

### 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 and skills, while gaining the confidence needed to guide their clients successfully 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 to their profiles.

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.

#### IRS Continuing Education Provider

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



#### NASBA Statement

NAEA is registered with the National Association of State Boards of Accountancy 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.learningmarket.org](http://www.learningmarket.org). (Sponsor #108268)

### **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-00400-17-I Federal Tax*

*IRS Program Number: X9QQU-E-00401-17-I Ethics*

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

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

*Advance Preparation: None*

*Delivery Method: Group live*

### **Overview of Representation - Monday, 8 - 10:50 AM (3 CE)**

#### **Kevin C. Huston, EA, USTCP**

This overview course covers essential information Circular 230 practitioners must know to successfully represent clients before the IRS. Topics include an overview of what practice before the IRS means, including structure of the 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

### **Introduction to Collections - Monday, 10:50 AM - 2:40 PM (3 CE)**

#### **Marc Dombrowski, EA**

This introductory course to IRS Collections 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

### **Transcripts and CSED Extenders - Monday, 3 - 4:40 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
- Identify important IRS transcript codes
- Know the basics of reading an IRS transcript
- Identify and locate entries on the transcript which indicate a CSED tolling event

### **Introduction to Examination - Tuesday, 8 - 11:40 AM (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' returns and their rights.

Learning Objectives:

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

**Tax Research and Resources** - Tuesday, 1 - 2:40 PM (2 CE)

**Thomas A. Gorczynski, EA, USTCP**

Tax research skills are critical to effectively representing a taxpayer before the 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. This session 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:

- Identify 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

**Non-Filers** - Tuesday, 3 - 3:50 PM (1 CE)

**Claudia A. Hill, EA**

This overview class 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)

**Innocent Spouse** - Tuesday, 3:50 - 4:40 PM (1 CE)

**Claudia A. Hill, EA**

This introductory overview course will discuss the two 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

**Communicating with IRS** - Wednesday, 8 - 9:40 AM (2 CE)

**LG Brooks, EA**

This course explores the fundamental approaches to communicating with the 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
- Become more comfortable with communicating with IRS

### **Introduction to Appeals - Wednesday, 10 - 11:40 AM (2 CE)**

**Jo-Ann Weiner, EA**

Effective representation in front of the 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 and the statute of limitations on appeals cases will be discussed, as well as how to prepare a formal written protest.

Learning Objectives:

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

### **IRS Notices - Wednesday, 1 - 1:50 PM (1 CE)**

**LG Brooks, EA**

This overview course examines the fundamentals of communicating with the 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

### **Introduction to Criminal Investigations - Wednesday, 1:50 - 2:40 PM (1 CE)**

**LG Brooks, EA**

Recently there has been an increase of criminal referrals in 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 CID investigation.

Learning Objectives:

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

### **Ethics for the Tax Practitioner - Wednesday, 3 - 4:40 PM (2 CE)**

**Aaron Blau, EA, CPA**

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 and how they relate to Circular 230 and professional ethics standards.

Learning Objectives:

- Have a clearer understanding of portions of Circular 230
- Understand practice
- Become familiar with the concept of due diligence

### **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 \$55 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-00402-17-I Federal Tax*

*IRS Program Number: X9QQU-E-00403-17-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 Terminology - Monday, 8 - 8:50 AM (1 CE)**

#### **Alan Pinck, EA**

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

Learning Objectives:

- Become familiar with representation terminology
- Understand that different government agencies may use different acronyms for the same matter

### **Preparing for an Audit - Monday, 8:50 - 10:50 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

### **Form 1040 Audits - Monday, 10:50 AM - 3:50 PM (4 CE)**

#### **Alan Pinck, EA**

This course aims to familiarize you with the techniques necessary to represent clients before the Examination Division of the Internal Revenue Service. This course 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

### **Freedom of Information Act (FOIA) - Monday, 3:50 - 4:40 PM (1 CE)**

#### **Salvatore P. Candela, EA**

The Freedom of Information Act (FOIA) is a powerful tool for a tax practitioner. Utilizing a FOIA request will allow you to gain access to 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

**Enforced Collections** - Tuesday, 8 - 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 the IRS must meet to effect liens, levies, seizures, or any other type 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
- Identify the steps required by the IRS prior to an enforcement action
- Identify what relief may be available from a Federal Tax Lien or Levy (Seizure)

**Collection 433 A-F** - Tuesday, 10 - 11:40 AM (2 CE)

**Marc Dombrowski, EA**

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

Learning Objectives:

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

**Collection Representation** - Tuesday, 1 - 2:40 PM (2 CE)

**Marc Dombrowski, EA**

An issue arises when a business withholds payroll taxes and fails to submit to the IRS. Employees trust the employer to submit funds, and the IRS is very aggressive when it comes to collecting money that does not belong to the employer to begin with.

Learning Objectives:

- Understand the trust fund amount and how to calculate the balance due
- Identify who is responsible for penalties

**Non-filers and Audit Reconsideration** - Tuesday, 3 - 4:40 PM (2 CE)

**Catherine A. Clow, EA**

The non-filers portion of the course will explore how the IRS identifies and processes non-filer cases, and enforcement techniques used to bring non-filers into compliance. The practitioner's role in representing non-filers will be discussed focusing on available resources and required technical knowledge to minimize client liabilities.

Learning Objectives:

- Discuss how the IRS identifies non-filers
- Explain the process to bring a taxpayer into compliance
- Become familiar with the related forms

An Audit Reconsideration is a process used by the IRS when taxpayers disagree with the results of an IRS audit of a filed tax return or a substitute for return because the taxpayers did not file. The course will discuss this as a process that can be used after the examination results are final and appeals and tax court petition deadlines were missed.

Learning Objectives:

- Explain audit reconsideration to your clients
- Identify the steps of audit reconsideration
- Identify the best clients for the audit reconsideration process

**Ethics** - Wednesday, 10:00 - 11:40 PM (2 CE)

**Amy King, 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

**Examination Appeals** - Wednesday, 8 - 9:40 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
- Understand 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

**Collection Appeals** - Wednesday, 1 - 3:40 PM (3 CE)

**Aaron B. Whitaker Jr, EA**

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

Learning objectives:

- Determine 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
- Determine what information is needed to file an effective appeal

**Representation Wrap Up** - Wednesday, 3:50 - 4:40 PM (1 CE)

**Aaron B. Whitaker Jr, EA**

This course will help you take the knowledge and techniques learned during this seminar and inspire 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 the IRS or other taxing authorities.

**Level 2 Discussion Leaders:**

- Melinda Bossard, EA, USTCP
- Clayton Brown, EA, USTCP
- Joseph Dimino, EA
- Jake Johnstun, EA
- Ricardo V Rivas, EA
- Craig Smith, EA, USTCP
- Karen M. Summerhays, EA, USTCP
- Lorraine Zistler, EA, CPA
- Jeff Johnston, EA, JD

### **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-00404-17-I Federal Tax*

*IRS Program Number: X9QQU-E-00405-17-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*

### **Advanced Criminal Tax Issues - Monday, 8 - 9:40 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
- Know your client's rights and the methods to protect those rights
- Effectively assist attorneys in defending subjects of CI investigations
- Know IRS methods for proving unreported income

### **Advanced Appeals - Monday, 10 - 1:50 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. This 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 and audit protest
- Learn how to prepare for an appeals conference
- Increase your skills to successfully negotiate and settle a case before Appeals

### **Bankruptcy - Monday, 1:50 - 4:40 PM (3 CE)**

#### **Robert McKenzie, EA, JD**

Discover how bankruptcy can help your clients out of a tough bind with the 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
- Review how bankruptcy can be a better alternative to offers in compromise, installment agreements, or uncollectibles

**Advanced Examinations** - Tuesday, 8 - 11:40 AM (4 CE)

**Claudia A. Hill, EA**

Step into the lives of the client and revenue agent from the initiation of a field examination all the way through to the decision point that is reached in an un-agreed 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 RS 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 unagreed case at the conclusion of the administrative process

**Advanced Trust Fund Recovery** - Tuesday, 1 - 2:40 PM (2 CE)

**Steven L. Walker, JD**

**Materials Authored by Howard Levy, JD**

Learn how the IRS pursues business owners and their employees seeking to impose personal liability for unpaid withholding taxes. This course will cover: IRS procedure in developing its case against owners and employees; case study examples of likely trust fund scenarios; appeals procedures to dispute imposition of the trust fund penalty; and dealing with collection problems caused by trust fund penalties.

Learning Objectives:

- Understand the elements of proof for IRS to assess the trust fund recovery penalty
- Analyze whether your client had sufficient responsibility over financial matters to be responsible for the trust fund recovery penalty
- Know what IRS will be looking for and how they conduct their investigation
- Protect your client against misinformation from the trust fund interview process
- Successfully take a proposed assessment to IRS appeals for resolution
- Determine when IRS is out of time to make a trust fund assessment

**Statute of Limitations** - Tuesday, 3 - 4:40 PM (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

**Preparing Form 656 and 433-A OIC** - Wednesday, 8 - 11:40 AM (4 CE)

**Aaron B. Whitaker Jr., EA**

**Materials Authored by Howard Levy, JD**

Attendees will be guided through a hands-on line-by-line exploration 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 and Offer in Compromise with IRS

**Representation Ethics - Wednesday, 1 - 2:40 PM (2 CE)**

**Sherrill Trovato, EA, USTCP**

Circular 230 practitioners walk a fine line between the implicit trust from clients and explicit trust from the IRS. This course covers the myriad regulations enrolled agents must follow, the latest changes to 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

**Correcting Bad Actions of Clients - Wednesday, 3 - 4:40 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
- Understand the steps to bringing your client back into compliance
- Understand the importance of maintaining compliancy once the issue is resolved

### **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-00407-17-I Federal Tax*

*IRS Program Number: X9QQU-E-00406-17-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*

*Delivery Method: Group live*

### **Current IRS Enforcement Priorities - Monday, 8 - 9:40 AM (2 CE)**

**Steven Walker, JD**

**IRS Program Number: X9QQU-T-00415-17-I**

This course is designed to provide you with an overview of the current IRS civil and criminal enforcement priorities. Learn how to better advise your clients in sensitive tax cases by knowing the hot topics, recent decisions, and enforcement priorities in civil and criminal tax enforcement.

Learning Objectives:

- Know and understand the top tax enforcement areas for the IRS
- Learn what a voluntary disclosure is and when your client should consider making one
- Learn the key struggles for handling a sensitive tax audit and when your client should talk or take the 5<sup>th</sup> Amendment
- Learn how to handle the client who deals in cash and mixes personal and business expenditures
- Learn when to anticipate a criminal referral and when a case can transcend from civil to criminal

### **Advanced Federal Tax Liens - Monday, 10 - 11:40 AM (2 CE)**

**Robert E. McKenzie, EA, JD**

**IRS Program Number: X9QQU-T-00416-17-I**

The federal tax lien (FTL) attaches to all rights, titles, and interests of a taxpayer. The filing of an FTL can cause the failure of some businesses and will always harm the taxpayer's credit rating. During this class, you will learn the prerequisites to the creation of the lien, the methods for perfecting the lien, and its impact on your client's assets and credit rating.

Learning Objectives:

- Know the impact of the FTL
- Learn how to assert you client's rights pursuant to IRC §6320
- Be able to request non-filing of lien
- Be capable of applying for withdrawal, discharge, subordination, and non-attachment

**Tax Research for the Representative - Monday, 1 - 4:40 PM (4 CE)**  
**Kevin C. Huston, EA, USTCP and Thomas A. Gorczynski, EA, USTCP**  
**IRS Program Number: X9QQU-T-00417-17-I**

Tax representatives often encounter situations for which the proper treatment or approach is not readily known. With strong tax research skills, a tax practitioner can efficiently locate the correct answer with confidence. In this class, a structured tax research process that can be applied to any tax research question will be outlined. Real-life problems will be used to demonstrate the research process using both free and subscription resources.

Learning Objectives:

- Learn in detail the proper steps required to effectively research a tax topic
- Apply tax research methods to both examination and collections matters
- Identify various resources available to conduct tax research

**Community Property and Collections - Tuesday, 8 - 9:40 AM (2 CE)**  
**LG Brooks, EA**

**IRS Program Number: X9QQU-T-00418-17-I**

There are nine states with community property rules, including California and Texas, and these laws have a major impact on IRS collections. Among the topics covered are: process for determining collection options; levies against a nonliable spouse; collecting pre-and post-marital liabilities; effect of marital agreements on IRS collections; offers in compromise; and discharge provisions.

Learning Objectives:

- Identify context where community property issues arise in an IRS collection matter
- Describe the process for IRS collections in community property states
- Construct an offer in compromise for a client in a community property state

**Rules and Doctrines in Tax Court - Tuesday, 10 - 11:40 AM (2 CE)**  
**Frank Degen, EA, USTCP**

**IRS Program Number: X9QQU-T-00419-17-I**

This session will look at various rules and doctrines found in tax court decisions that will be of use to C230 practitioners. Examples will include rules and doctrines such as the Cohan Rule; the Assignment of Income Doctrine; the Substitute for Ordinary Income Doctrine; the Beard Rule; the Substantial Compliance Doctrine; and others TBD as time permits.

Learning Objectives:

- Recognize the significance of judicially created rules and doctrines in resolving issues interpreting the Internal Revenue Code
- Understand the Cohan and Beard Rules
- Review doctrines that appear on a reasonably frequent basis in the tax court

**Advanced Ethical Issues in Representation - Tuesday, 1- 2:40 PM (2 CE)**  
**Claudia A. Hill, EA**

**IRS Program Number: X9QQU-E-00426-17-I**

How do you handle the shades of gray that regularly occur in your practice? Under Circular 230, what is your duty to the client, to the IRS, and to yourself? This interactive advanced class discusses relevant Circular 230 provisions and uses real world scenarios to pose ethical dilemmas that may appear when representing taxpayers.

Learning Objectives:

- Understand the duties and restrictions relating to practice before the IRS
- Know what preparer penalties require a referral to OPR
- Gain familiarity with due diligence and how to apply it

**I Have a Client Who...** - Tuesday, 3 - 4:40 PM (2 CE)

**Clarice Landreth, EA and Alan Pinck, EA**

**IRS Program Number:** X9QQU-T-00421-17-I

This course will go over the steps a representative would take to properly represent a client who owes Trust Fund Recovery Penalty (TFRP) taxes; however, should have never been assessed. The regulations related to the Trust Fund Recovery Penalty investigation and assessment are very confusing to taxpayers and many taxpayers are assessed who were either not willful or responsible. We will discuss how we as representatives can successfully utilize Form 843 to request an abatement of the assessment of the TFRP.

Learning Objectives:

- Identify a client who qualifies to file an 843 request for abatement on TFRP
- Determine the steps we can take to make our case successful
- Identify the information that will support the request

**Tax Court Jurisdiction** - Wednesday, 8 - 10:50 AM (3 CE)

**Sherrill Trovato, EA, USTCP**

**IRS Program Number:** X9QQU-T-00442-17-I

This introductory course covers essential information about Tax Court jurisdiction. Topics discussed include common areas of jurisdiction in this taxpayer-friendly court with emphasis on deficiency cases and adverse determinations received for collection due process and innocent spouse requests. Recent cases will highlight various components of jurisdiction.

Learning Objectives:

- Identify what your role as C230 properly can be when you are unable to resolve a deficiency case before the IRS
- Describe the standards that apply when the Tax Court looks at a Collection Due Process case, and when the underlying liability can be at issue
- Know whether the Tax Court is limited to the administrative record when they review an adverse determination in a §6015, innocent spouse, case.

**LLC Collections** - Wednesday, 10:50 AM - 2:40 PM (3 CE)

**Clarice Landreth, EA**

**IRS Program Number:** X9QQU-T-00423-17-I

This course will cover the different aspects of properly representing Limited Liability Companies (LLC) before the Collections Division of the IRS. LLCs are often misclassified by the IRS and this causes incorrect collection actions to be taken. The course will discuss various steps that we, as representatives, should take to ensure we are properly representing the client.

Learning Objectives:

- Know the characteristics of an LLC
- Understand the classifications available to an LLC
- Learn the steps to identify the proper classification
- Provide proper representation depending on the classification of an LLC

**Identity Theft** - Wednesday, 3 - 4:40 PM (2 CE)

**Jo-Ann Weiner, EA**

**IRS Program Number:** X9QQU-T-00424-17-I

From the warning signs to actionable steps for victims, this course will explore tax related identity theft. Learn the risk factors and how to mitigate those threats. Know the next steps to take once a breach has been detected. And gain an understanding of how to best help a client who has become a victim of identity theft.

Learning Objectives:

- Know the IRS identity theft guidelines for taxpayers
- Know your duties and responsibilities as practitioners
- Know the use of the Identity Theft Affidavit Form 14039 and the use and need of an Identity Protection Pin
- Be aware of the Security Summit Partners Update Identity Theft Initiatives for 2017



### **Tax Preparation Issues (Monday, Tuesday, Wednesday)**

*The Tax Preparation Issues track is well known for exploring and explaining complete tax problems. This track is open to all tax preparers, and is presented at an intermediate to advanced level.*

*Advance Preparation: None*

*Delivery Method: Group live*

*IRS Program Number: X9QQU-T-00408-17-I Federal Tax*

*IRS Program Number: X9QQU-E-00409-17-I Ethics*

### **Preparing Form 1040 with an Assist from the Tax Court - Monday, 8 - 9:40 AM (2 CE)**

**Frank Degen, EA, USTCP**

**IRS Program Number: X9QQU-T-00425-17-I**

There is sometimes uncertainty as to the correct placement of items on Form 1040, Schedules A and C. This session will review decisions of the Tax Court that enable C230 practitioners to make the right choices in preparing a taxpayer's 1040 return.

Learning Objectives:

- Differentiate between the three types of Tax Court decisions
- Review IRC sections relevant to preparing a Schedule A
- Understand the impact that Tax Court decisions have in determining the placement of items on a taxpayer's Schedule A

### **Death and Taxes - Monday, 10 - 11:40 AM) (2 CE)**

**John R. Dundon II, EA**

**IRS Program Number: X9QQU-T-00436-17-I**

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
- Understand issues with co-ownership
- Understand the duties of the executor and what is included in the gross estate

### **International Information Returns for the US Taxpayer - Monday, 1 - 2:40 PM (2 CE)**

**Steven Walker, JD**

**IRS Program Number: X9QQU-T-00428-17-I**

This course is designed to teach you how to handle clients with offshore compliance concerns. The course will cover unreported income from foreign sources, the Foreign Account Tax Compliance Act (FATCA), foreign real estate, foreign financial accounts, ownership of foreign companies, distributions from a foreign trust, and receipt of foreign gifts or bequests. The program also will cover the options available for clients with offshore compliance issues, and how to help clients become compliant with their U.S. reporting obligations.

Learning Objectives:

- Options for clients with undisclosed foreign assets
- Understanding the Foreign Account Tax Compliance Act (FATCA)
- Familiarity with key forms

**Real Estate Professionals and Taxes** - Monday, 3 - 4:40 PM (2 CE)

**John R. Dundon II, EA**

**IRS Program Number:** X9QQU-T-00429-17-I

This course provides an overview of critical deductions and methods of record keeping for real estate professionals. Understand the tax implications of Section 469 directly impacting a real estate professional's method of deducting losses by covering topics such real property trades or businesses, material participation, passive participation, the time test, passive loss, non-passive loss, and "all or nothing" grouping.

Learning Objectives:

- Learn about deductions and record keeping for real estate professionals
- Explore methods of expensing advertising, desk fees, professional service fees, self-employed healthcare, and the home office
- Understand recordkeeping requirements for auto, meals, entertainment, and travel
- Explore the tax law surrounding qualifying as a real estate professional

**280-E Marijuana Tax Prep Issues** - Tuesday, 10 AM - 2:40 PM (4 CE)

**John Sheeley, EA**

**IRS Program Number:** X9QQU-T-00430-17-I

The legal marijuana industry finds itself in a very unique tax limbo - while the sale of marijuana is legal (but regulated) in many states, marijuana remains a Schedule I narcotic under federal law. This course explains the narrow legal exception permitting practitioners to work with clients reporting state legal cannabis related income. The course will also explore the basics of preparation issues and the application of IRC 280E, 263A and 471 in unison with applicable Tax Court decisions.

Learning Objectives:

- Understand relevant laws allowing state-licensed medical marijuana programs
- Understand the Ogden and Cole Memos, along with their application and importance to the practitioner working with cannabis clients
- Gain familiarity with IRC §280E, its history, and its application within the legal marijuana industry
- Apply relevant Tax Court cases from the cannabis industry to their current client situations

**Ethics for the Tax Preparer** - Tuesday, 8 - 9:40 AM (2 CE)

**John R. Dundon II, EA}**

**IRS Program Number:** X9QQU-E-00427-17-I

This course provides an overview of the standards of conduct and consequences for failure to adhere to those ethical standards. Explore situations that raise questions about the ethics of a tax practitioner. Learn tax preparer best practices and essential due diligence. Determine when you can rely on client data and what information should not be ignored.

Learning Objectives:

- Understand the ethical issues most often faced by tax practitioners, the penalties that may be imposed on practitioners, and the impact of preparer penalties on the conduct of a professional's practice
- Identify obligations practitioners owe to clients and the IRS as well as the obligations IRS owes to tax practitioners
- Understand penalties that may be imposed on return preparers and practitioners and best practices to follow to avoid those penalties

**The Sharing Economy - 2 CE (Tuesday, 3 - 4:40 PM)**

**Lisa Ihm, EA**

**IRS Program Number:** X9QQU-T-00431-17-I

Learn how to properly report “new” economies. In the “Sharing Economy” – Airbnb, Uber, Zipcar, Ebay – assets or services are shared between private individuals. In the “Gig Economy” temporary positions are common and organizations contract with independent workers for short-term engagements. And through the “Digital Economy” – including Bitcoin – people are able to pay for these services

Learning Objectives:

- Differentiate between the rental of property and the provision of services
- Know when bartering income must be reported, and determine its amount
- Advise clients of the proper classification of workers as employees or independent contractors
- Advise clients of the proper reporting of digital currency

**Foreign Workers - Wednesday, 8 - 9:40 AM (2 CE)**

**John Sheeley, EA**

**IRS Program Number:** X9QQU-T-00432-17-I

This course explores requirements for filing income tax returns for non-resident aliens living and working in the US. The course discusses who needs to file as a US resident and report their world-wide income, exceptions for the world-wide income requirement, basic use of tax treaties, and totalization agreements.

Learning Objectives:

- Determine who meets the substantial presence test
- Understand the closer connection test and how to determine treaty based exceptions to U.S. residency for tax purposes
- Understand various elections available to non-residents relative to U.S. filing status
- Become aware of U.S. totalization agreements for social security.
- Understand foreign asset reporting requirements with respect to the Foreign Bank Account Report and Form 8938

**Repair Regulations - Wednesday, 10 - 11:40 AM (2 CE)**

**Lisa Ihm, EA**

**IRS Program Number:** X9QQU-T-00433-17-I

New IRS regulations provide guidance to help answer the common and difficult question of whether expenses are deductible as maintenance or must be capitalized as improvements. These guidelines may make it possible to deduct many items you would have capitalized in the past! A handy flowchart will lead you through the required questions and tests, and will be a valuable resource back in your office.

Learning Objectives:

- Apply the De Minimis Safe Harbor
- Identify taxpayers who qualify to use the Safe Harbor for Small Taxpayers
- Apply the Routine Maintenance Safe Harbor
- Use a flowchart to assure all required tests are considered

**Hot Topics - Wednesday, 1 - 2:40 PM (2 CE)**

**John Sheeley, EA**

**IRS Program Number:** X9QQU-T-00434-17-I

Practitioners specializing in tax preparation work in ‘the trenches’. Issues often evolve during the height of tax season, which have not yet been brought to light and can’t be found in existing literature. This course examines issues which evolved during the 2017 filing season and how practitioners work through these emerging issues.

Learning Objectives:

- Understand some challenging tax season 2017 tax preparation issues
- Apply skills learned in textbooks and seminars to real-world situations

**Alternative Minimum Tax (AMT) - Wednesday, 3 - 4:40 PM (2 CE)**

**Lisa Ihm, EA**

**IRS Program Number:** X9QQU-T-00435-17-I

Learn the causes of AMT and dive into various planning opportunities. This course will explore how multiple-year planning strategies can affect AMT's impact in future years, plus the impact of capital gains. In addition, the course will demystify Form 8801 and look at ways to ensure your clients get the most of their minimum tax credit. Almost every tax preparer has at least one client who pays AMT, but very few preparers fully understand it.

Learning Objectives:

- Identify deductions that trigger AMT
- Make necessary entries into software to assure AMT is calculated correctly
- Advise clients to make elections that minimize AMT
- Advise clients of tax-saving opportunities relating to AMT
- Calculate and apply the Minimum Tax Credit