Overview of Representation
Sherrill L. Trovato, EA, USTCP, MBA, MST

This overview course covers essential information practitioners must know to successfully represent their clients administratively before today’s IRS. Topics discussed include an overview of the IRS’s structure and how the current environment impacts taxpayers, best practices in representation, and the general procedures practitioners should follow to effectively represent clients.

Introduction to Collections
David F. Miles, EA

This is an introductory course to IRS Collections. The course will cover the fundamentals of the IRS collection system in broad strokes and the skill set needed by those Circular 230 practitioners just beginning to represent clients before Collections. Attendees should expect to gain specific IRM knowledge essential to navigate IRS Collections while preparing for collection resolution alternatives such as the OIC, Installment Agreements and Currently Not Collectible. Also to be discussed are the appropriate timing and use of the Collection Due Process and Collection Appeals Program as well as the Taxpayer Advocate’s Office to accomplish client goals.

Communicating with IRS & Notices
LG Brooks, EA

This course explores 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. Among the topics covered are which IRS units to contact, utilization of IRS policies to obtain effective results, levels of authority, deciphering computer codes and acronyms, as well as general tax communication techniques.

Tax Research & Resources
Francis X. Degen, EA, USTCP

Research is more than looking for an answer in an IRS publication. Circular 230 practitioners need to understand what constitutes authority. This session will identify the sources of authority and discuss the importance of the various types of authority. The IRS directs its examiners to reach conclusions that reflect correct application of the law, regulations, court cases, revenue rulings, etc. This session will help Circular 230 practitioners to likewise reach correct conclusions using the sources of authority.

Introduction to Criminal Investigations
Robert E. McKenzie, EA, JD

The Criminal Investigations (CI) Division investigates suspected violations of the criminal tax laws including attempted tax evasion, the filing of false or fraudulent returns, the willful failure to file returns, currency reporting violations and money laundering. In this course, learn why CI investigates a case, what they investigate, the criminal prosecution process and the role of the enrolled agent in the criminal investigation.

Introduction to Examination
Alan L. Pinck, EA

In this session we will discuss the different types of audits and the steps needed to best represent your client. We will move through the audit process starting with how necessary a well stated engagement letter is to interviewing your client. We will go over organizing the requested records, dealing with the auditor and when and how to close the case.

Innocent Spouse
Sherrill L. Trovato, EA, USTCP

Can taxpayers be relieved of joint and several liabilities after filing a tax return with a spouse? This introductory course demonstrates the §6015 provisions that grant relief to qualifying taxpayers. Using Form 8857 and relevant Tax Court cases, the class illustrates how the IRS evaluates the various relief components.
Engagement Letters
Monica Haven, EA, JD, LLM

Why engagement letters are considered a best practice in tax preparation and controversy representation? What information should be included in an engagement letter? Should the practitioner use different types of engagement letters depending upon the service provided? This introductory class discusses the importance of engagement letters at all levels of the representative services to both engage and disengage clients.

Introduction to Appeals
Sherrill L. Trovato, EA, USTCP

What is the next step when an Exam result is unsatisfactory, or the IRS rejects an OIC and the taxpayer files for a collection due process hearing? This introductory class discusses the representative’s role in preparing for and effectively presenting at an Appeals conference for both Exam and Collection cases.

Non-Filers
Jeffrey A. Schneider, EA

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

Ethics for the Tax Practitioner
Aaron Blau, EA, CPA

Get to know the structure and functions of the Office of Professional Responsibility, and become intimately aware of the provisions that lay within Circular 230. Discuss real-world examples of practice and how they relate to Circular 230 and professional ethics standards.

Transcripts and CSED Extenders
Bill Nemeth, EA

IRS Transcripts contain a wealth of information on every taxpayer.

Transcript analysis (with examples) can provide the following information:
• Estimated Tax Payments for current year
• IRS Changes to returns which have been filed
• Returns filed
• Returns NOT filed
• Filing Status & Number of Exemptions
• SE Tax (Implies SE income from Sch C)
• Returns filed by the IRS on behalf of the Taxpayer (SFR – Substitute For Return)
• CSED Dates (Collection Statute Expiration Dates)
• Tolling of Collection Clock (CDP, OIC, Bankruptcy, Pending Installment Agreement)
• Collection Activity
• Federal Tax Liens filed and removed
• Info on Possible Penalty Abate (First Time Abatement)
• Audit Flags (CP2000, Correspondence/Office Audit)
• Strategies to minimize CP2000 – Unreported Income
• Audits that are flagged but taxpayer has NOT received Audit Letter.
• Audit results – Did the taxpayer agree and sign?
• Strategies to prepare prior year returns (back to the 1990s)