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When you have to be right

The CCH® IRS Representation Certification Program

The complete road map to IRS representation success

- Increase your earnings with a premium service
- Earn CPE
- Expand your practice and your reputation with a niche expertise
- Help your clients resolve their IRS problems

“Mr. Green is a superb and effective Lecturer/Practitioner — he actually is much better than most of my Law School Professors! The case citations were excellent and I also really appreciated the live video lectures (and) being able to access the PowerPoint® presentations, PDFs, etc. Overall a superb and practical course.”

— Ron Scott, CPA,
Irvine, California

Contents

About the CCH IRS Representation Certification Program

This convenient multimedia online program provides the tools you need to represent IRS collections clients with confidence, and the opportunity to earn CPE while doing it!

The Program Includes:

- 31 CPE credits
- 20 on-demand video courses taught by Eric Green, Esq.
- All slide decks, forms and documents referenced by the instructor
- Detailed case studies analyzing actual situations, explaining steps to take and why, and including actual IRS forms (letters, spreadsheets, allowable expense tables) with all details exhibited
- Tips and techniques for successful marketing for this niche
- Comprehensive practice management module explaining every step of the client relationship, including model templates such as engagement and retainer letters
- Course quizzes and a final exam
- Certificate of educational achievement upon completion

How You'll Benefit:

- Get the knowledge and skills you need to help people through an otherwise intimidating and frustrating process — potentially leading to a continuing relationship, fee-generating engagements and referrals
- Learn at your own pace with the convenience and flexibility of an online format
- Receive 31 CPE credits — an added value to your time investment
- Obtain the knowledge, confidence and certificate of educational achievement to represent clients before the IRS — a premium service that can lead to other profitable services

> ***"I have learned so much from Attorney Green that I will never be able to thank him enough. Right away, I was able to begin applying what I learned with clients. The knowledge gained from this course helped me immensely. I am thoroughly pleased with every aspect of this program."***
>
> — Andrew Greber, CPA, MBA,
> *Irvine, California*

About the CCH IRS Representation Certification Program

The Need for IRS Representation is Dramatic and Growing

In 2005, the IRS launched focused enforcement actions to close a tax gap of $346 billion. Since then, the number of taxpayers involved in collections has risen exponentially — and is expected to keep on growing.

Consider these recent IRS statistics. At the end of 2014:

- **11.7 million taxpayers** were in IRS Collections
- **535,580 IRS liens filed**
- **1,995,987 levies served**
- **$25.6 billion in penalties assessed** for Individual, Estate and Trust, Business Income and Employment taxes
- **68,000 offers in compromise filed**; only 27,000 (40%) accepted

Source: IRS Data Book, 2014

Despite these numbers, very few firms offer appeals support to this fast-growing client base, leaving most people to attempt the complexities on their own. No wonder only 40 percent of taxpayer offers are accepted by the IRS!

Learn How to Represent Clients before the IRS with Success

As a tax advisor, you're perfectly positioned to represent clients in front of the IRS. All you need are the knowledge and tools to do it efficiently, successfully and confidently. The CCH IRS Representation Certification Program gives you everything you need to add IRS representation to your practice services:

- **A complete blueprint** of the IRS collection and appeals process
- **Detailed instruction** in how to anticipate, prepare for and successfully negotiate every step
- **A combined lecture/hands-on workshop approach** comprised of video lessons, exhibits and documents, advanced case studies and practice management templates and tips
- **The benefit of a certificate of educational achievement from a prestigious industry leader — Wolters Kluwer.**

> *"The presentation and content was easily followed and understood. The material was organized and well presented. I like the way each segment builds on the previous ones and the completeness of the materials."*
>
> — Lewis Gack, CPA, J.D.,
> *North Andover, Massachusetts*

What You'll Learn

The CCH IRS Representation Certification Program walks CPAs and EAs through everything they need to know or do from start to finish, covering all process details, timeframes and documentation requirements. It assumes no prior experience or special knowledge. The course covers:

The IRS Representation Basics

- How to assess if someone is a good offer candidate
- How the IRS is structured, its divisions and the parties you'll be dealing with
- How the collection processes, IRS exam and appeals work

What to Expect during the Process

- Key deadlines
- Prepping for appeals
- When tax litigation may come into play
- Payroll tax issues and how to solve them
- When/how to initiate installment agreements and offers in compromise

Other Important Considerations

- Handling liens, levies and innocent spouse issues
- Detecting fraud and other criminal tax practices; conducting "eggshell audits"
- Ethical issues and Circular 230 review
- When/how to interact with the Taxpayer's Advocate
- Specialized issues such as Bank Secrecy Act compliance, FBAR reporting and hobby losses

Hands-On Practice Management Techniques

- How to find clients
- How to market this service, including the use of online and social media techniques
- Best practices and templates for client communications
- How to set up your calendaring system to schedule and track each appeal

How to Apply the Theory into Practice

- Detailed case studies walk you through key steps in IRS representation activities
- Case studies analyze and illustrate various scenarios

Leveraging the Client Relationship

- How to set an appropriate rate
- How IRS representation can lead to other fee-generating engagements

> ***"Excellent presentation — made difficult concepts easy to understand. The course did not use highly technical jargon. The instructor explains difficult concepts in understandable terms and by using practical examples."***
>
> — Linda A. Stortz, CPA, *Seminole, Florida*

Program Curriculum

Courses Included in the Program

- Avoid the IRS Maze When Representing Clients: Know How the IRS Works and What to Do When Representing Clients
- Collection Client Success Secrets: What Do Practitioners Need to Know about Representing Collections Clients, Including Statute of Limitations Issues
- Tax Liens — Stop Them and Give Clients Breathing Room
- Don't Fear Appeals — Get Disputes Resolved When Agents Balk
- Successfully Follow the Financial Guidelines Playbook for Collection Clients
- Installment Agreements that Work for Clients — And Pass IRS Muster
- Beat the Odds — Get Your Offer in Compromise Accepted
- Stop the Bleeding From Payroll Tax Liabilities
- Manage the Audit and Know When to Challenge Liability: Audit Reconsideration and Doubt-as-to-Liability Offers
- How Innocent Spouse Relief Really Works — Pitfalls and Opportunities
- Don't Be Ambushed by "Eggshell Audits" and Criminal Clients Who Can Destroy Your Practice
- What You Must Know to Protect Your Practice in Criminal Tax Cases
- Stop the IRS Juggernaut with Strategic Bankruptcy Filings
- When is Litigation the Best Answer — or Not?
- Circular 230 Considerations and Other Ethical Issues: Protect Your Practice with Best Practices
- The Lifecycle of a Collection Case — A Case Study for Practical Application
- The Bank Secrecy Act: Why Your Tax Client Might Be Laundering Money Without Knowing It
- Foreign Bank Account Reporting: Helping Clients with FBAR Issues
- Hobby Losses: IRS Hot Button Issues, Representation Strategies
- Marketing IRS Representation Services to Clients and Prospects

More Than Just the Basics…

You'll learn the right strategies to apply to each of the learning areas offered in this curriculum. You'll come away confident knowing what to expect and what to do during each step of the process. The course presents clear discussion and practice tips based on the instructor's experiences with clients, and each module ends with a quiz to make sure you've learned what you need to know.

Upon successful completion of all 20 program courses, and the passing of a final exam, you'll receive a certificate of educational achievement that shows you've mastered the information covered in the program. Most important, you'll have the confidence and knowledge you need to be the advocate your clients are seeking.

> ***"Well organized and presented in lively manner. Excellent choice of topics, great presenter, nice visual PowerPoint®. Great video class, great materials."***
>
> — John Mascaro, CPA,
> *Pensacola, Florida*

Frequently Asked Questions

What is IRS representation and what's in it for me?

IRS representation involves helping a taxpayer/client involved in an IRS collection process resolve the issue through an offer in compromise. There are millions of taxpayers in the collections inventory who could use help with the process, but only a handful of professionals are offering this premium service. CPAs and EAs are qualified for this work and can do quite well, once they understand the process.

Who needs IRS representation? What's the typical client profile?

Potential clients tend to be small- to medium-sized business owners who had been operating successfully for a long time but have "hit a snag," typically concerning unpaid payroll or state sales tax liabilities. Others are non-filers who have "let a mountain grow" and need help figuring out how to turn the situation around. Most are not completely insolvent, and are glad to pay a professional who can settle their case.

Could I represent clients in an IRS appeal without this course?

Yes — if you're willing to spend hours researching and unraveling the process on your own. Or, you can take this course and learn from a seasoned practitioner with more than 15 years of experience. You'll not only benefit from the thorough knowledge of an expert who anticipates all your questions, but you'll also receive a wealth of practical tools — sample forms, letters and other templates you can immediately put to use.

How do I find clients needing IRS representation?

The course covers how to market and prospect to taxpayers wishing to file an offer in compromise and provides techniques proven to be successful in reaching these taxpayers. Once you've engaged clients, the course also covers how to manage all the steps of the client relationship. You'll receive a wealth of tools, letters and templates — even instruction on handling the initial client inquiry phone call.

These clients can't pay the IRS, so how will they be able to pay me?

The majority of people in IRS collections do have funds; just not enough to pay the government in full. Most are victims of not understanding the appeals process and are more than willing to pay someone to get their problems resolved.

My firm is fairly small. How can I possibly compete against national companies who can pay for a TV or Web presence?

National companies don't compete with you so much as help you by creating public awareness that professional help is available for this problem. The majority of people would far prefer to work with someone local rather than a national company, and the course helps you connect with clients by offering a wealth of marketing ideas you can apply in your local community and beyond, including the use of social media.

I already have a successful practice. Why should I also specialize in IRS representation?

Besides the intrinsic value of adding another niche service to your practice, there are many potential benefits to completing this course of study. First, with 11.7 million people in collections, you will enjoy a large pool of potential clients. Second, since IRS representation is a premium service, your hours of representation can command a higher rate. Third, if your client has a backlog of returns to file, you have opportunities to assist with P&L statements and more at your regular rate. Fourth, IRS representation can lead to a number of other revenue streams (like life, disability and health insurance), because placement of these financial products can actually help the taxpayer achieve a better appeals result. Finally, becoming competent in IRS representation will build your reputation as someone who can and will fight the IRS, attracting clients of all kinds — even those who don't need this particular service now, but like the security of knowing that their chosen tax professional *could* help them, if ever needed.

About the Author/Instructor

Eric L. Green, Esq.

Attorney Eric L. Green is a partner at Green & Sklarz LLC, with offices in New Haven, Stamford, and West Hartford, Connecticut. The focus of Mr. Green's practice is taxpayer representation before the Internal Revenue Service, Department of Justice Tax Division, Connecticut Department of Revenue Services and Massachusetts Department of Revenue, as well as handling probate matters, estate planning for individuals and business owners and tax planning for closely held businesses.

He is a frequent lecturer on tax topics such as estate planning and the handling of tax audits and controversies. He has served as adjunct faculty at the University of Connecticut School of Law. Mr. Green has been quoted in *USA Today*, CreditCard.com and *Consumer Reports Financial News* and is an advisor and columnist for the Journal of Tax Practice & Procedure from Wolters Kluwer. He is also the current chair of the Connecticut Bar Association's Tax Section and is a member of its Estate and Probate Section.

> ***"IRS representation is a premium service that both helps enhance the CPA/EA role today and can lead to other potential services for the long term."***
>
> — Eric Green,
> *Author/Instructor*

For More Information
CCHGroup.com/IRSProgram
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9/15 2014-0482-73

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- CPE Credit Service Courses
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- Top Accounting Issues Courses
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CCH® IRS Representation Certification Program

Learn how to confidently represent IRS collection clients with this convenient online program authored by industry expert, Eric L. Green, J.D., LL.M. With this program you can expect to:

- Increase your earnings with a premium service.
- Help your clients resolve their IRS problems.
- Expand your practice and your reputation with a niche expertise.
- Earn 31 CPE credits.

Visit **CCHGroup.com/eCertification** to learn more.

"After taking the courses and printing the course to PDF as a quick reference, I am much more confident and proficient in the preparation of our clients' tax returns. I have a better understanding of the issues that I see in real life."

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Connect with peers and industry experts, discuss best practices and increase staff knowledge and expertise — all while earning valuable CPE credits!

CCH Seminars

With over 220 CCH Seminars offered each year, Wolters Kluwer offers more than just CPE credit. We offer live, interactive sessions, hosted by some of the industry's leading experts. Choose from full-day, half-day or two-hour seminars, or sign up for an unlimited annual subscription offer and stay up to speed on new and emerging topics.

Visit **CCHGroup.com/Seminars** to learn more.

CCH Connections: User Conference

Designed to help attendees grow, manage and protect their businesses by leveraging the latest trends and technologies from Wolters Kluwer, this annual event features a wide range of CPE-accredited lectures, discussion pods and workshops, developed to take your firm to the next level.

Visit **CCHUserConference.com** to learn more.

> "I thought this was the best program I ever participated in either on the Web or live ... Love it — great way to train all of our staff at the same time and with consistent, quality presentations."

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4/15 2015-0015-1

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