



Learning Objectives:

- Understand the current IRS priorities in enforcement and their impact on taxpayers
- Learn to identify key issues in dealing with non-filers and how to help them correct their non-compliance
- Understand the current Department of Justice tax priorities in enforcement and be able to explain their focus on practitioners
- Understand the valuation issues in gift tax returns and examination issues that arise frequently with the IRS
- Identify the various preparer penalties and explain the ethical issues practitioners face when handling taxpayer matters
- Learn what transpires at an OPR hearing and be able to identify the issues raised by OPR when looking at a practitioner's ethical conduct
- Describe how to handle an IRS exam when the client has no receipts
- Be able to explain the pros and cons of the Offer-in-Compromise program vs. filing bankruptcy, and when a client may choose one over the other
- Understand how the IRS builds cases against practitioners and pursues them both civilly and criminally
- Be able to identify the issues that could cause a practitioner's behavior to become the focus of a criminal prosecution, and how the government evaluates practitioner tax cases

Course Content:

This program will consist of a Thursday workshop of 180 minutes and the Friday full-day program of 465 minutes of panel discussions with practitioners and government personnel covering a variety of hot tax topics, including practitioner penalties, ethical issues, non-filers and criminal tax cases.

Power point slides, written outlines and exhibits will be provided to illustrate the issues and mechanics involved in IRS Representation, including notices, forms and key cases that practitioners should be aware of when helping their clients.

Course level: Basic

Prerequisites: None

Advance Preparation Needed: None

Recommended CPE Credits (based upon a 50 minute hour):

Thursday LITC Workshop: 3 CPE Credits (Tax)

Friday Full-Day Program: 8 CPE Credits (7 Tax, 1 Ethics)

Method of Study: Group Live and Group Online Live

Field of Study: Thursday: 3 CPE Credits – Taxes

Friday: 7 CPE Credits – Taxes, 1 CPE Credit – Ethics