

Introduction to Taxpayer Representation

Locations:

Anaheim, CA – June 22 – 23, 2009

Chapel Hill, NC – July 13 – 14, 2009

Cut time, save money, and avoid hassles While increasing your bottom line

A day of discovering ...

A springboard course that will launch or improve your taxpayer representation niche

- The latest thinking on commonly misunderstood taxpayer representation issues
- How administrative tax laws affect your clients
- Ways to safeguard your clients from collection and audit surprises
- Tax settlement opportunities for your clients
- Ideas for streamlining your taxpayer services without risk
- Even more information you'll use immediately

Spend just two days and you'll ...

- Gain new insights into the most commonly misunderstood aspects of IRS procedure and client representation
- Learn the representation requirements in all jurisdictions: center, ACS and field
- Discover where to find the latest changes in administrative laws that govern your clients
- Be able to protect your clients against audit and collection surprises
- Explore tax settlement opportunities and dispute resolutions you may not be aware of
- Gain total awareness of all the opportunities for representing your clients
- Find out how to streamline taxpayer services without putting your clients at risk
- And even more you'll put to use immediately for your next client

Your Presenter: Bryan Gates, EA, initiator of NAEA's *National Tax Practice Institute*. Bryan is the recipient of both of the National Association of Enrolled Agents most prestigious awards: *The Founders Award* and the *Excellence in Education Award*. Bryan is also the editor and annotator of *West's Internal Revenue Manual, Abridged & Annotated*. Bryan Gates has worked at the local and national level of the Internal Revenue Service. He was selected for IRS national office staff and assigned to the Assistant Commissioner Compliance. After ten years of service which was recognized by several outstanding performance ratings and adopted suggestion awards to the extent that he was recognized by a Commissioner's Letter of Commendation, he left the IRS to work on the taxpayer's side as a taxpayers' representative. Bryan has now been in solo practice in Clearwater, Florida now for more than 30 years. Bryan is a principal in the *American Academy of Tax Practice* that provides advanced IRS practice and procedure professional education for hundreds of NTPI graduates and others.

Get IRS procedure answers that keep *you* sharp!

If you have questions about taxpayer representation, you're not alone. There are 6,000 Internal Revenue Code sections and uncountable regulations. It's easy to understand why our tax laws are considered among the most complicated in the world.

To add to your challenge, the IRS is aggressively pursuing new avenues of enforcement. Faced with an unpredictable economy, they want a bigger piece of the revenue pie. Clearly, our job has never been more difficult — or important.

There's a lot on the line — and it's your responsibility.

You need to know the law regarding taxpayer compliance and make sure they are in compliance. It's not easy, and nobody knows that better than you. But there is help. This two-day workshop will arm you with the knowledge you need to meet the expectations of your clients — and the government. With the information you learn, you could cut your client's involvement substantially ... save thousands in penalties ... even receive refunds. Most important, however, you'll have peace of mind in knowing that you truly understand this complicated law and have the ability to get your clients out of tax trouble.

Get information you really need — not generalities.

Some seminars offered by others give you a cursory overview with little of the practical, real-world information you need to correctly handle day-to-day tax law questions. This workshop is different. At the end of day two, you will leave with essential information you can put to use right away. You'll understand procedural tax law and be able to apply it correctly for your clients.

That's a lot of value for the investment of only two days.

Put your *Worries* behind you!

Does this sound like you?

- You have a nagging feeling that ***you can be doing more for your clients.***
 - You want to be sure you are taking advantage of all the opportunities your clients are entitled to.
 - You keep hearing rumors from others in our profession about IRS procedural changes, but ***you're not sure what that really means*** — or the implications for your clients.
 - You know that IRS changes are in the works, but ***you're worried about the impact of procedural changes*** on your clients — and on fees.
 - You wonder if any of ***your clients could be paying penalties they do not legally owe***
 - You found out one of your clients is being audited. You lie awake at night wondering how your other clients would fare. ***You want to be prepared in case of an audit.***
- Get help for these concerns and many more!

Schedule: **Registration** starts at 8:00 AM on Day 1. **Classes** begin at 8:00 AM. Each Morning **Lunch** 11:40 AM. to 1:00 PM.. Each Day **Class ends** at 4:40 PM Each Afternoon

If your clients are overpaying tax, they are wasting money.

If your clients are underpaying, they could be headed for trouble.

Attend this eye-opening, issue-clarifying workshop and gain in-depth help in these critical areas:

1. Understand how the IRS works and what it means for your clients

One of the most demanding aspects of our job is keeping up with IRS changes. Get a thorough grounding in the basics, and find out how the experts think IRS procedures are changing today.

- The difference between IRS policy and internal procedures
- 4 different types of taxpayer initiative and which ones are best for your clients
- What legally defines an IRS examination — you may be surprised at what the law says about areas you thought were just inquiries
- Tax procedures your clients may be entitled to

2. Save time by dealing smart

Taxpayer representation procedures are confusing and vary greatly from jurisdiction to jurisdiction.

When you are doing business in multiple functions, it's easy to spend more time than you need to. This workshop equips you with the information you need to avoid procedural hot water in the complex area of IRS internal operations.

- What to do to avoid triggering trust fund tax liability
- How to recognize when the IRS is improperly charging your clients with tax penalties
- Where to turn for help — without flagging your clients

3. Protect your clients from audit surprises

Audit assessments are a growing source of federal tax collections.

Understandably, the IRS is zealous about protecting this rich source of revenue, and therefore quite willing to initiate all types of audits. At this workshop, you'll learn practical strategies to ensure you're prepared if your client's tax reporting comes under scrutiny.

- How to be sure refund claims are filed correctly and to the right entity
- Methods and resources to help you confidently research tax issues that arise
- Why you should *not* call the IRS 800 number
- The recordkeeping requirements your clients must meet

4. Avoid and Recover Penalties

Penalties may be counted on as a source of revenue in a declining economy. Become a champion for your clients after you master the elements of

reasonable cause

Learn the criteria the IRS uses to separate unacceptable excuses from acceptable statements of reasonable cause

Discover the important words that get penalties abated.

Get answers to the Taxpayer representation questions you encounter every day

New Client

We just obtained a new client who has not filed tax returns for several years. What special precautions should I take? Are there any special pitfalls? What should I know as a minimum?

Examination

What is the difference between correspondence audits, office audits and field audits?

Is a math error inquiry and/or CP2000 an examination. How should I prepare?

Collection

What are the real options for our clients who simply cannot pay in full in these trying times?

Are settlement proposals as easy to obtain as seen on TV? What will be the outcome with respect to our clients who can never pay?

Appeals

What IRS actions can be appealed? How do I arrange for Appeals consideration? Can our client appeal rejection of our installment proposal? What is a Collection Due Process Hearing and how do I arrange one for my clients? My client got a 90-day letter; can he still appeal a deficiency proposal?

Information Overload

We get a lot of notices from the IRS that are hard to understand and seemingly contradictory. Who can we call for interpretation so we don't make mistakes?

YOUR Questions

These are just a few of the many situations we will clarify for you at this workshop.

Your Workbook Reference Guide

Every workshop attendee receives a personal workbook reference guide to keep. During the program, you will gain a wealth of important and timely information to help you represent your clients effectively before all levels of the IRS. Back at the office, it becomes a handy reference guide you can go to whenever you need to refresh yourself on IRS procedural concepts. The information in this workbook alone is worth the price of the workshop. It's that helpful.

Who should attend?

The information presented in this specialized program is most beneficial to professionals with the following designations:

- Enrolled Agents
- Certified Public Accountants
- Attorneys
- Professional Office Specialists

50 Points You'll Cover at this Comprehensive Seminar

The Groundwork

1. What, exactly, is *Practice*?
 2. The key factors in taxpayer representation: *IRC Sections 7521 and 7525*
 3. How you become the taxpayer's Rep and why it is so important to know: *IRC Sec 6304*
 4. 4 types of representation and how each affects your obligations to your client: *Examinations, Collection, Appeals, Penalties*
- ### IRS Examinations: Soft Notice Inquiries all the way to Revenue Agents
5. The *Non-filer*: A Special Breed of Client
 6. Ways to steer clear of the most common pitfall: *Math Error Assessments*
 7. How to deal with the *AUR Unit* and *CP2000s*
 8. Keys to *CAWR Exam*: Matching W2s and W3s
 9. Tips that take confusion out of the *Examination Process*: correspondence, office and field
 10. How to deal with incorrect *1099s*
 11. The *IRS Administrative Summons* and 3rd Party Contacts
 12. *Place of Examination*: Who decides; Can it be changed
 13. The good (and potentially bad) aspects of the *Amended Return*
 14. When and How do you request *Audit Reconsideration*
 15. When to request a *Closing Agreement*
 16. When should a *Statutory Notice* be rescinded
 17. How to know if a *statutory period for assessment* has expired
 18. Interest calculated and interest abated
- ### Unable to Pay: IRS Collection
19. How to get *the time to pay extended*
 20. When and how to propose *payment in installments*
 21. The *reduction in penalty* the installment agreement entails
 22. The good (and potentially bad) aspects of the *Offer in Compromise* settlement
 23. How to know when the IRS is supposed to write accounts off as *currently not collectible*
 24. When and how to *appeal an IRS collection decision*
 25. How the tax law protects taxpayers with *collection due process hearings*
 26. When tax liabilities might be discharged in *bankruptcy*

Know the Taxpayer Protections the Law Provides

27. When to request non-filing of the *Federal Tax Lien*
 28. How to *Appeal* the filing of a Federal Tax Lien
 29. When and how to request *Withdrawal* of a Federal Tax Lien
 30. The correct way to obtain a *payoff figure* to satisfy a Federal Tax Lien
 31. When a Federal Tax Lien must be *released* and how to make it happen
 32. How property subject to a Federal Tax Lien can be refinanced
 33. How property subject to a Federal Tax Lien can be sold
 34. Insuring that all IRS procedural requirements are followed
 35. How to determine when the *statutory period for collection* has expired
 36. How to *get the IRS to return property* wrongfully seized
 37. The best way to get the answer to the question: *Why was our Claim denied?*
- ### Know What To Do in the Most Extreme Situations
38. When and how to help the *Injured Spouse* and the *Innocent Spouse*
 39. How to handle a *Worker Classification* inquiry
 40. Best practices for handling a *Trust Fund Recovery Penalty* investigation

Special Opportunities and Techniques

41. Where to look for special help: *Practitioner Priority Service*
 42. The "Other" IRS: *Taxpayer Advocate Service* – When and how to use it
 43. "Innocent until proven guilty" — fact or fiction? – *Burden of Proof*
 44. *Suing the IRS* for Release of Lien
 45. *Suing the IRS* for damages: IRS Bad Conduct
 46. *Suing the IRS* for Wrongful Disclosure of Tax Information
- ### Penalties Everywhere
47. The consequences of late filing, late payment, and more
 48. How to *avoid* penalties
 49. How to get penalties *abated* or *refunded*
 50. How to establish *Reasonable Cause*