

Annual Ethics Issue

Nine Steps to Keep Your Marketing Efforts from Running Afoul of Circular 230

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# EA JOURNAL

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Client Tax Question #122

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Page 11-13



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## 6 Outer Limits of Tax Representation Practice

By Kevin C. Huston, EA, USTCP, and  
Thomas A. Gorczyński, EA, USTCP

## 13 Walking the Tight Rope: Nine Steps to Keep Your Marketing Efforts from Running Afoul of Circular 230

By Crystal Stranger, EA

## 19 A Preparer Penalty Can Ruin Your Day!

By Kathy Morgan, EA

## Inside This Issue

3 **President's Message:  
Planning for Progress**  
By Richard Reedman, EA, USTCP

4 **Capitol Corner**  
By Robert Kerr

26 **Tax Court Corner**  
By Steven R. Diamond, CPA

28 **Two-Hour Online  
Home Ethics CE Test**

30 **My EA Journey**  
By Brianna Antonelli, EA

32 **2016 NAEA  
Election Results**

33 **Call for Nominations**

34 **Call for Awards**

36 **Presidential Call  
to Annual Meeting**

38 **A Step in the Right  
Direction: NTPI Level 1**  
By Julia Shenkar

40 **Invest in Your Career:  
The 2016 NAEA  
National Conference**

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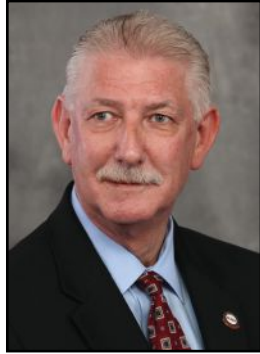
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# Planning for Progress



Richard Reedman, EA, USTCP

**I**t is a great honor that you have elected me to be President of the National Association of Enrolled Agents for the upcoming year and I value the trust you have placed in me to assume this position.

Board Members, NAEA staff, and dedicated members have worked very hard over the past year to help expand and direct the continued success of our association during the search for our new EVP. They should be recognized and commended for their commitment.

We are very pleased to welcome our new EVP, Cedric Calhoun, CAE, FASAE. Cedric brings fresh ideas and new energy to help expand our association.

Our strong three-year Strategic Plan developed in 2014 has been and will continue to be the basis of our forward planning. We have seen tremendous success in one major area that has been a priority of our members for the past few years—recognition of the EA credential. That protection was included in the extender bill passed by Congress in December 2015. All members should extend their thanks to the Government Relations department and the many members who participate in the Fly-In Day on Capitol Hill each year. I strongly encourage as many members as possible participate in this program when you receive your invitations in January. Additionally, Affiliates should attempt to implement similar programs at the state level, like our friends in Arizona and New York.

Our education programs continue to be recognized as the best programs for enrolled agents. The Education Committee has been charged with moving forward to expand our programs to include webinars and tax preparation programs, as well as representation. These are all designed to expand our member benefits and increase participation, thus membership.

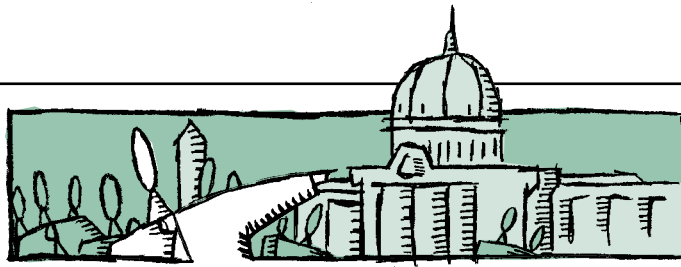
When I became President of the North Carolina Society of Enrolled Agents in

2011, the IRS was implementing the Registered Tax Return Preparers (RTRP) program (prior to the *Loving* case). It was my goal to use this program to increase membership in the North Carolina Affiliate with the development of a SEE program—a way to encourage tax preparers to take the next step to become one of America's Tax Experts. We held a number of meetings around the state and started a twenty-one week SEE program. We have now had over 148 students take our course and are very proud of this program. I would encourage all Affiliates to look into implementing similar programs.

Assisted by NAEA staff and the Membership Committee, we have many dedicated members who are working hard to expand our membership. It is at the Affiliate level where the main work has to be undertaken. Educating America is a great start to attracting younger members and introducing college students to a career as a tax professional. The IRS Forums are also a great area to promote membership. A close eye needs to be kept on Congress and their efforts to regulate tax preparers—if this moves forward, it is a great opportunity to encourage tax preparers to become enrolled agents.

The "Find and EA" directory is proving to be a huge success and a wonderful tool for members, thanks to the work of our IT Task Force. We are committed to moving forward with improvements in this area, web presence, and social media.

This is a grEAT time to be an EA and a member of NAEA. I look forward to working with all of you over the next year and appreciate your assistance, comments, and concerns. EA



# The Conditions are Always Impossible

By Robert Kerr

**T**he trouble with filing season is that it becomes difficult to communicate with our members, many of whom are busier than a one-armed paper hanger. That said—and I get it, of course—lots of tax policy and tax administration news comes to the fore during the eleven or so weeks enrolled agents are preparing their clients' returns.

**We'll touch on just a few items you may have missed...**

Let's lead with good news. Because of the ongoing support of a faithful core of NAEA members, NAEA PAC once again exceeded its annual fundraising goal: \$85,000 in our 2015 PAC year. We'll have more details, including our annual list of PAC supporters, in the July/August issue, but outgoing PAC chairman Alexander B. Thomson, EA, wanted to express his heartfelt thanks to the membership.

The bottom line, though, is that the PAC continues to grow—frankly, beyond the wildest expectations of those present at its birth. As the PAC grows, NAEA grows its reputation in D.C. We co-sponsor events with peer organizations such as Intuit and Grant Thornton, and sit in groups that include, to name a few, the National Football League, Proctor & Gamble, Verizon, and Walmart.

To quote outgoing president Terry Durkin, it's a great day to be an EA.

The PAC requires constant care and feeding, however, and you should expect an e-mail shortly (if you haven't already received it) inviting you to sign on and support us in our eleventh year. Please consider doing so. While we have club levels that start at \$100, smaller contributions are also welcome. In the coming PAC year, incoming chair Phyllis Jo Kubey, EA, would like us to redouble our efforts to grow the number of supporters so that every EA is lending her (or his) voice to the chorus.

\*\*\*\*\*

While I'd like this column to be only sunshine and daisies, rarely is that the case. In late January, IRS issued proposed regulations (REG-134122-15) that would increase the user fees the agency charges on each part of the Special Enrollment Examination (SEE) from \$11 to \$99, a ninefold hike.

Is NAEA troubled by this proposal—one that would provide IRS more money for overseeing the exam than collected by the company (Prometric) that develops and administers the exam at a network of secure testing centers in more than 160 countries (Prometric).

As we go to press, here's what NAEA has done. First, Terry Durkin, EA, asked for detailed costing on the fee increase (which is ostensibly required by the feds under a broad program that requires agencies to recover costs of programs that benefit specific taxpayers). She didn't receive the detail we wanted and submitted NAEA's formal response to the agency (we posted it to NAEA's website). I'm pleased to report that I was able to testify at IRS headquarters to the regulation drafters on behalf of our members (text also available on NAEA's website). While the hearing was open to the public, NAEA is the only organization that attended. The *only* one.

We have many unanswered questions. As a result, we also filed a Freedom of Information request in which we asked for costing detail. The additional funds IRS expects to raise would support the rough equivalent of fifteen full-time staff.

Finally, we requested a meeting with IRS Commissioner John Koskinen to discuss this issue as well as a few others of great importance to the profession (for instance, authentication procedures to submit powers of attorney and access taxpayer transcripts).

Let me close by sharing just one part of our message: IRS is in possession of an asset—the enrolled agent credential—that is grossly underleveraged. At the same time, taxpayers desperately need some assurance

## About the Author

**Robert Kerr** has served as NAEA's senior director, Government Relations since 2004. Prior to joining NAEA, Kerr worked on the Senate Finance Committee Oversight and Investigation staff, where he assisted the committee chairman in providing oversight to, among others, IRS, U.S. Postal Service Office of Inspector General, and General Services Administration. He also spent a dozen years in a variety of positions at IRS and is well-versed in a variety of tax administration issues. Kerr holds an MBA from Case Western Reserve University and a BA from Mount Union College.

that the person they are hiring to prepare their tax return is at least minimally competent. Those who pass all three parts of the SEE have done far more than demonstrate minimal competency. If IRS is serious about encouraging (or setting) minimum standards for return preparers, it makes no sense whatsoever to double the cost of demonstrating a high level of competency.

\*\*\*\*\*

Nowhere than in D.C. is it more true that there are only the pursued, the pursuing, the busy, and the tired. Developments on the return preparer oversight front proved this.

We've seen several different return preparer bills in both chambers of Congress. Some are quite good. Some, frankly, are pretty bad. Our federal lobbyist, Jeff Trinca, and I have talked to bill sponsors to give encouragement where encouragement is

needed and to suggest what is unacceptable to EAs where we find unacceptable language.

As always, we remain focused on a program that meets our two goals — all return preparers need to demonstrate initial basic competency through a standardized test and all return preparers need to stay current with tax changes through continuing education (or by retesting annually if they so choose).

Further, we were correct when we predicted that states would start stepping into the vacuum left by the *Loving* decision. We should not be surprised that IRS has paved the way by its refusal to rely on its own credential (the EA) to fill the gap and its insistence on the annual filing season program record of completion non-credential.

As we go to press, both Alabama and Connecticut have introduced return preparer bills. Yes, in the heart of the filing season. Yes, NAEA has jumped into action and reached

out to bill sponsors. We have a great argument to make, but in all candor dealing with multiple states is much like catching falling knives (mistakes are very painful).

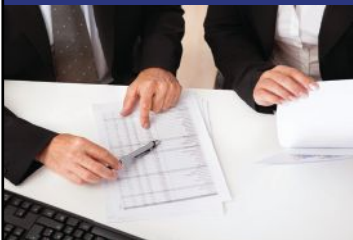
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Issues of importance to the profession don't wait to present themselves outside of filing season or at any particularly convenient time. That's one of the many reasons you've joined an organization that is interested in one thing and one thing only: enrolled agents. Doris Lessing once said "Whatever you're meant to do, do it now. The conditions are always impossible.

In advocacy you're either at the table or you're on the menu. We're determined to be at the table through our advocacy, which includes letter writing, meetings, working with peer groups, and our Fly-in Day (which we'll cover next issue). **EA**

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# OUTTER LIMITS

## OF TAX REPRESENTATION PRACTICE

BY KEVIN C. HUSTON, EA, USTCP, AND THOMAS A. GORCZYNSKI, EA, USTCP

One of the primary reasons people become enrolled agents is to be able to help their clients with tax problems. EAs (as well as attorneys and CPAs) can represent taxpayers before all administrative levels of the IRS. In order to effectively represent taxpayers, however, EAs need to be aware of just how far a practitioner can go, both ethically and professionally, without exceeding the limits of authority granted by the EA designation. In the classic movie *Dirty Harry*, Clint Eastwood's character states that "a man's got to know his limitations." This article will explore those limitations in tax practice.

31 C.F.R., Subtitle A, Part 10 (also known as Circular 230) is the primary authority regulating an EA's ability to represent taxpayers before the IRS. Every EA should know these rules inside and out.

## Competence

Circular 230 Sec. 10.35 states:

"A practitioner must possess the necessary competence to engage in practice before the Internal Revenue Service. Competent practice requires the appropriate level of knowledge, skill, thoroughness, and preparation necessary for the matter for which the practitioner is engaged. A practitioner may become competent for the matter for which the practitioner has been engaged through various methods, such as consulting with experts in the relevant area or studying the relevant law."

Think back to school when a fellow student would ask the teacher "Can I go to the bathroom?" The teacher would respond "I hope you can, but what I think you want to ask is 'may you go to the bathroom.'" That day, everyone learned the difference between can and may. May implies permission, but can implies ability.

Similarly, just because the EA designation says that an EA may represent a taxpayer, the proper question is "can I represent the taxpayer?" That is the essence of Sec. 10.35—ensuring that a practitioner is competent for the engagement. Not having competency in a matter—and thus providing inadequate representation—can have severe financial and legal consequences to a taxpayer.

The National Association of Enrolled Agents has one of the best methods for gaining that competency in the National Tax Practice Institute®. Another way of gaining competence includes partnering with more experienced EAs when working on a case with issues that are unfamiliar.

Competency is not gained by relying on a software program to come up with a solution for the taxpayer. While software tools exist to make

your job representing taxpayers easier and certainly makes the forms legible, it is ultimately an EA's responsibility to understand all the potential options and solutions and to help guide the taxpayer to the solution most appropriate for his or her unique situation. In short, tax software is no substitute for a good enrolled agent.

## Potentially Criminal Tax Matters

Circular 230 Sec. 10.20 states, in part,

"A practitioner must, on a proper and lawful request by a duly authorized officer or employee of the Internal Revenue Service, promptly submit records or information in any matter before the Internal Revenue Service unless the practitioner believes in good faith and on grounds that the records or information are privileged."

IRC Sec. 7525 deals with confidentiality privileges relating to taxpayer communications. We call this "accountant-client privilege."

Sec. 7525 (a) Uniform application to taxpayer communications with federally authorized practitioners.

### (1) General rule

With respect to tax advice, the same common law protections of confidentiality which apply to a communication between a taxpayer and an attorney shall also apply to a communication between a taxpayer and any federally authorized tax practitioner to the extent the communication would be considered a privileged communication if it were between a taxpayer and an attorney.

(2) Limitations Paragraph (1) may only be asserted in—

- (A) any noncriminal tax matter before the Internal Revenue Service; and
- (B) any noncriminal tax proceeding in Federal court brought by or against the United States.

### (3) Definitions

For purposes of this subsection—

- (A) Federally authorized tax practitioner

The term "federally authorized tax practitioner" means any individual who is authorized under Federal law to practice before the Internal Revenue Service if such practice is subject to Federal regulation under Section 330 of Title 31, United States Code.

### (B) Tax advice

The term "tax advice" means advice given by an individual with respect to a matter which is within the scope of the individual's authority to practice described in subparagraph (A).

(b) Section not to apply to communications regarding tax shelters The privilege under subsection (a) shall not apply to any written communication which is—

(1) between a federally authorized tax practitioner and—

- (A) any person,
- (B) any director, officer, employee, agent, or representative of the person, or
- (C) any other person holding a capital or profits interest in the person, and

(2) in connection with the promotion of the direct or indirect participation of the person in any tax shelter (as defined in Section 6662(d)(2)(C)(ii)).

It is important to recognize that the "accountant-client privilege" only applies to tax advice, which includes representation, and not to tax preparation or the information gathered in anticipation of tax return preparation. Those not subject to Circular 230, such as most unenrolled preparers, have no privilege. The privilege covers only non-criminal matters. State law and tax shelters are beyond the scope of this article.

Therefore, in any potentially criminal tax matter, a non-attorney tax practitioner may be compelled to disclose to the IRS the past communication between the practitioner and the taxpayer. This could be very damaging evidence to the taxpayer's case. Attorneys-at-law have a stronger attorney-client privilege that includes

communication about criminal matters. No one (not even attorneys) has privilege regarding the preparation of tax returns.

If a taxpayer's situation may have potential criminal exposure (items like a substantial understatement of income, completely fabricated tax-related events, a substantial overstatement of deductions, or other non-tax illegal activities), a non-attorney practitioner should cease the discussion with the taxpayer immediately and refer the taxpayer to an attorney with experience in criminal tax matters. The attorney could decide to engage the practitioner to assist under a *Kovel*<sup>1</sup> letter, which will state that all of the work performed is the work product of the attorney, and thus is subject to the attorney-client privilege. However, the attorney may determine that the client has disclosed too much that would not be deemed confidential, and, therefore, the attorney cannot use the practitio-

since the privilege does not protect tax return preparation documents.

### **Conflict of Interest**

It is tempting for a practitioner to want to engage a client for representation in an examination if the practitioner prepared the return. However, the potential for a conflict of interest exists, so the EA must determine if he or she can ethically do so.

In an examination, the IRS can assert accuracy-related penalties for negligence or disregard of a rule or regulation, or for a substantial understatement of tax<sup>2</sup>. However, the penalty will not be asserted if reasonable cause can be established for the understatement<sup>3</sup>. One basis for reasonable cause is reliance on the opinion of an adviser for the position taken<sup>4</sup>.

The Tax Court has promulgated a three-prong test by which the taxpayer can negate an

If the practitioner is unaware of unsupported positions on the return, and believes the return is materially correct, then there is likely no conflict of interest in the representation. However, if the practitioner later learns there is an unsupported position, or realizes it upon the inquiry for engagement, it is best for the practitioner to withdraw and refer the case as to avoid the conflict of interest.

### **United States Tax Court**

While most IRS disputes can be resolved at the administrative level, sometimes litigation in court is an effective means of resolution. The United States Tax Court is the most common avenue for challenging proposed deficiencies resulting from an examination because the taxpayer does not have to pay the deficiency prior to filing the petition and the Tax Court will review the case de novo to determine the correct tax liability.

## **"IN AN EXAMINATION, THE IRS CAN ASSERT ACCURACY-RELATED PENALTIES FOR NEGLIGENCE OR DISREGARD OF A RULE OR REGULATION OR FOR A SUBSTANTIAL UNDERSTATEMENT OF TAX."**

ner for that particular client. This is to protect the taxpayer's rights and limit further damage from potential disclosure of information.

The confidentiality privilege belongs to the taxpayer and not the practitioner. The taxpayer can choose to divulge any information to the IRS himself or herself at any time; however, proper representation would limit the IRS's contact with the taxpayer to prevent the taxpayer from doing that. If a communication has been divulged to any third parties, then it is no longer confidential. The practitioner's privilege also covers the staff of the Circular 230 practitioner.

It is important to take steps to protect that confidentiality by keeping a separate file folder labeled "Confidential" or marking the tax advice and representation work papers confidential. Do not mingle the tax planning and representation documents with the tax return preparation documents,

accuracy-related penalty due to reliance on an adviser. First, the professional was competent with sufficient expertise to advise on the matter. Second, the taxpayer provided the advisor accurate and necessary information. Third, the taxpayer actually relied in good faith on the adviser's judgment<sup>5</sup>.

Thus, if the taxpayer is liable for understatements, and the return in question was prepared by and represented by the same adviser, there is a conflict of interest. The taxpayer may be able to successfully argue reliance on a tax professional to avoid accuracy-related penalties; however, the adviser would be admitting that he or she took an incorrect position on the return, which could potentially lead to preparer penalties under IRC Section 6694. IRS staff are directed to consider assertion of IRC 6694 penalties when there is a substantial understatement of tax during an examination<sup>6</sup>.

After an examination, the IRS will issue a notice of deficiency if additional tax is owed. The taxpayer or taxpayer's counsel has ninety days to file the petition (150 days if the taxpayer is outside of the United States on the date the notice of deficiency is mailed)<sup>7</sup>. During this period, the practitioner can actively try to continue to contest the examination findings; however, the notice of deficiency sets a fixed deadline for protecting an important right of the taxpayer. A petition is considered timely filed if timely mailed pursuant to the rules in IRC Section 7502.

A simplified petition form (T.C. Form 2) is available from the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov). While this may look like a simple fill-in-the-blank form, it is important to avoid the temptation to give advice to the taxpayer about how to properly fill out a petition to U.S. Tax Court.

EAs and CPAs are allowed to practice before all administrative levels of the IRS. However, going to Tax Court is a judicial procedure before a court, not an administrative level of the IRS. As such, practitioners must not conduct the unauthorized practice of law without a license.

The Tax Court has many rules and procedures to ensure efficient equal and just treatment of taxpayers. For example, rules for the petition itself are found in Tax Court Rule 34. The misinterpretation of a part of a rule or procedure, or the omission of certain required information may unfairly prejudice a taxpayer and harm his or her case. Not properly following the rules and procedures could result in either the Tax Court not having jurisdiction to hear the taxpayer's case, or in having certain of the items of the notice of deficiency deemed admitted as true and, therefore, not contestable in court.

A practitioner who is not properly licensed and admitted to Tax Court may find that his or her professional liability insurance will not cover acts for which he or she is not authorized or properly licensed. In addition, the practitioner's state Bar Association may have an issue with the practitioner practicing law without a license. A conviction for a violation of this law may be reportable to the Office of Professional Responsibility for further sanctions under Circular 230.

If a non-attorney practitioner wants to assist taxpayers with Tax Court litigation, then there is a proper procedure for that — pass the exam given to non-attorneys by the Tax Court for admission to practice before the Tax Court. This exam is held every other year at the Tax Court in Washington D.C., and the next exam will be held in November 2016. Non-attorneys admitted to practice before the United States Tax Court are called United States Tax Court Practitioners (USTCPs).

Admittance to practice to the United States Tax Court still limits the practitioner to litigation in Tax Court. Appeals of Tax Court decisions, which go to the circuit court of appeals, or suits for refund in federal district

court, which is another way of contesting a tax liability, all require an attorney.

### Docketed Tax Court Cases

Once a Tax Court case has been docketed (the court proceeding has been entered into), the normal procedure is for cases which previously have not been sent to the IRS Appeals Office to be sent to Appeals for settlement negotiations. Appeals is an administrative level of the IRS, and an EA or CPA may represent a taxpayer before Appeals.

Therefore, once a petition is filed by the taxpayer, attorney, or USTCP, the non-admitted EA or CPA may represent the client under the supervision of or in conjunction with the attorney or USTCP. Generally, if a power of attorney has been previously filed, the IRS will first contact the petitioner's counsel regarding the case, and not the power of attorney. This is not the IRS bypassing the power of attorney: the power of attorney is for administrative matters, and the case, once docketed, is a judicial matter. Thus, if an EA or CPA refers a taxpayer to an attorney or USTCP, make sure that all parties are clear about who is handling which responsibilities.

### Bankruptcy

Most practitioners are familiar with the most common ways of resolving an unpaid IRS tax balance: an installment agreement, an offer in compromise, or "currently not collectible" status. However, bankruptcy is an option as well, especially for taxpayers who have other debts. Tax debts can be potentially discharged in a bankruptcy proceeding if the debts meet certain tests, which are beyond the scope of this article to discuss in-depth.

However, a practitioner who does collection work must be aware of two key things related to bankruptcy. First, he or she must know the general rules for when a tax debt is dischargeable and when a client may potentially benefit from a bankruptcy filing. Second, bankruptcy is the practice of law. Therefore, while a practitioner can be aware of the issues and when bankruptcy might be beneficial, advising the client about bankruptcy and the filing of the

bankruptcy petition should be left to an attorney who specializes in bankruptcy law (and, ideally, tax law).

### Conclusion

Circular 230 practitioners are often said to have unlimited representation rights before the IRS — and this is generally true. However, there are ethical and legal issues that commonly occur that can derail a practitioner from successfully representing the taxpayer. Be sensitive and aware of these issues, recognize conflicts of interest, know one's limits of knowledge, and acknowledge the limits of one's license to practice, and the practitioner will not only be successful in his or her career, but will also be acting in the best interests of his or her clients at all times. **EA**

### About the Author

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To learn more about this topic, visit the NAEA Forums.

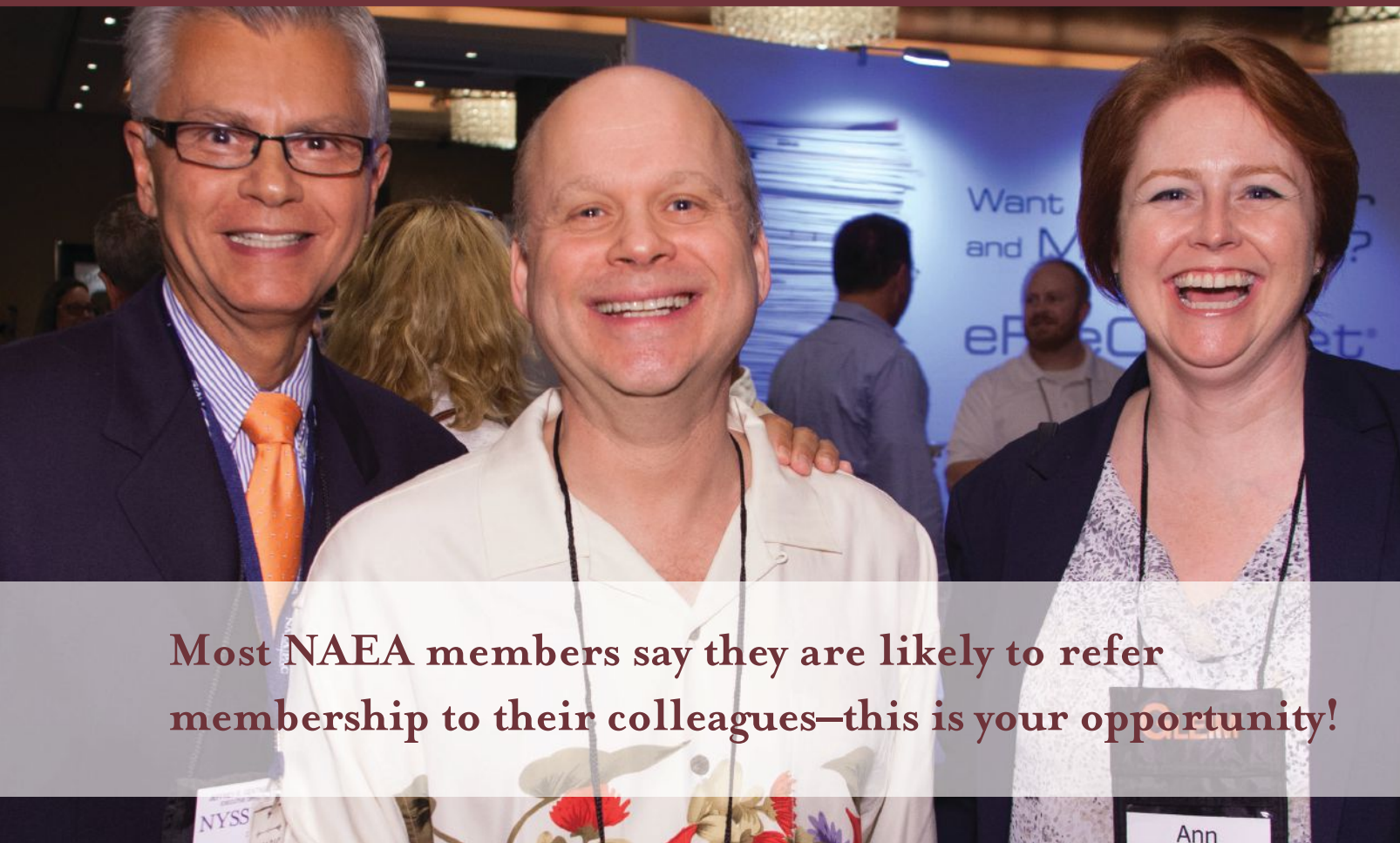
### ENDNOTES

1. United States v. Kovel, 296 F.2d 918 (2d Cir. 1961)
2. IRC 6662(b)(1) and 6662(b)(2)
3. Treas. Reg. 1.6664-1(a)
4. Treas. Reg. 1.6664-1(c)
5. Neonatology Associates, P.A. et. al. v. Commissioner, 115 T.C. 43 (2000)
6. IRM 20.1.5.8.2, para. 7
7. IRC 6213(a)

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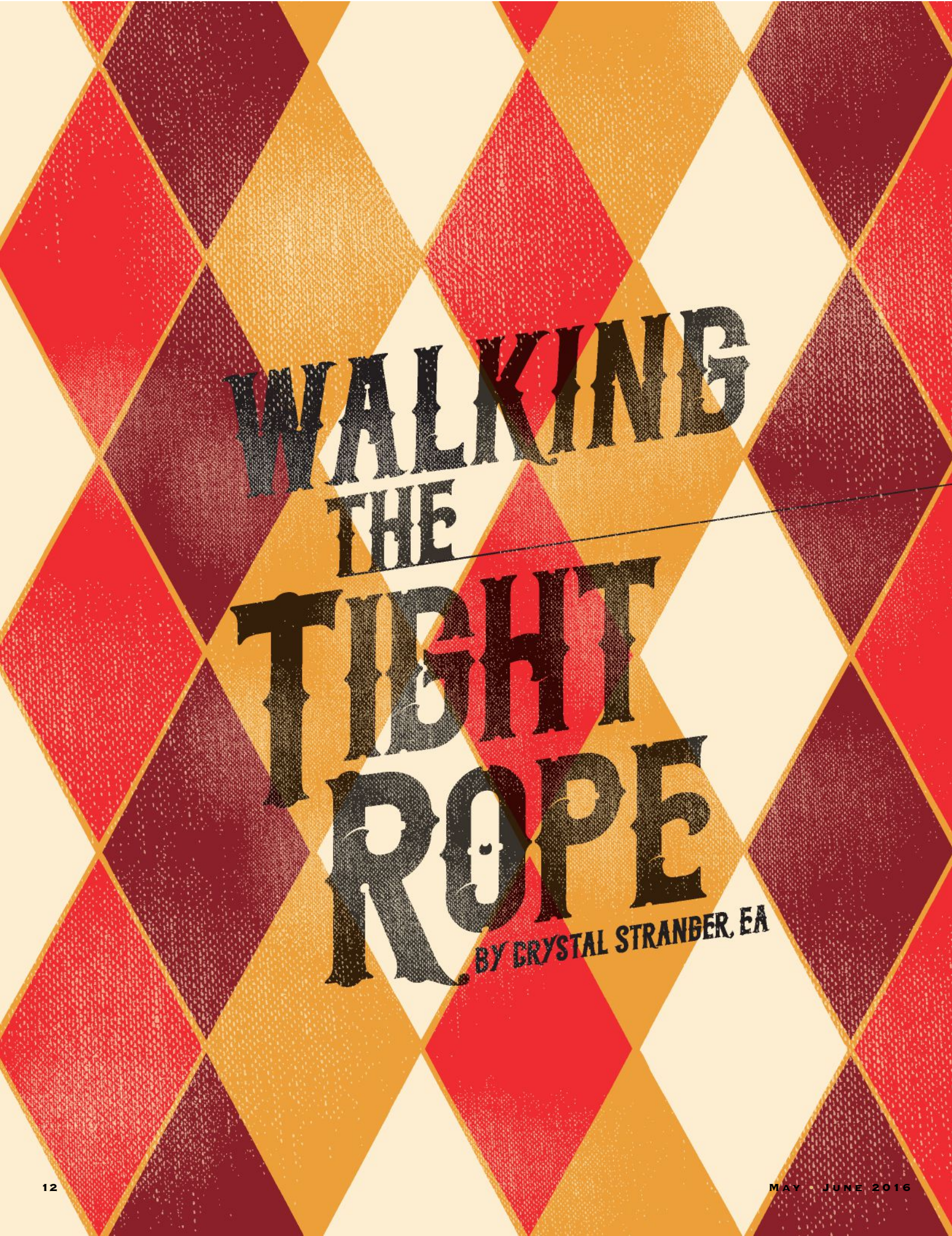
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**WALKING  
THE  
TIGHT  
ROPE**

**BY CRYSTAL STRANGER, EA**



## NINE STEPS TO KEEP YOUR MARKETING EFFORTS FROM RUNNING AFOUL OF CIRCULAR 230

**M**

arketing your business is a critical skill to develop for bringing in customers and preventing violations of the tricky regulations surrounding how we represent ourselves before the public. Frequently, there are posts on social media groups about how best to market our businesses, yet few responses ever mention the legalities. Most areas of Circular 230 have clear definitions, but the marketing rules are not so obvious. In most of the IRS presentations and private classes, this subject is glossed right over. However, this is one of the easiest areas tax professionals can get themselves into trouble—but thoroughly preventable. Thus, it should be given more attention.

We are used to walking the thin line of what is “ordinary and necessary” to substantiate our client’s tax returns, but many practitioners don’t realize the tightrope we are walking on with our social media interactions and online presence. Circular 230 came from a world without Facebook and Twitter. However, the subsequent changes have hardly addressed this.

# WALKING THE TIGHT ROPE

How often do we see a misleading half-truth online that could lead a taxpayer to take a frivolous position on their tax return? For those of us who write and speak to the public, what is our liability about the information we present? What if we are quoted out of context? These issues are omnipresent and it can be challenging to protect oneself.

The IRS is always looking for patterns of misconduct. That being said, a single violation is not likely to get you into major trouble. However, if you are in trouble for something else, you'd better believe that OPR will scour the internet to try and find a pattern that shows you have been reckless or incompetent with the advice you are giving. With this in mind, it may be a good time to do some spring cleaning. Make sure your online presence is giving the image you want to present and stays in-line with ethics regulations. This article covers the nine steps you can take to get your marketing plans in order.

## STEP 1 Learn Your Market

The famed P.T. Barnum stressed the value of showmanship above all else. As tax professionals, we must manage our marketing efforts carefully in order to keep clear of a three-ring circus of trouble. Lack of knowledge of the target market is no excuse for your statements being misconstrued. It can be hard to determine who may come to your website or view an advertisement, so you need to make sure your communications are clear and representing you in a positive light—regardless of the audience. Trying to be everything to everyone can be tempting, but this doesn't serve your

clients best. Narrowing your focus area is a wise choice to make. As much as you want to help people in need, if you don't know about a specific area of taxes, don't claim to. This can be viewed as recklessness or incompetence under IRC Sec. 10.35.

This is a thin line. Everyone has to start somewhere, so how do you become "competent?" Continuing education and research can help build confidence and expand your knowledge base. In theory, this is simple. However, we have all had those challenging client situations crop up, requiring knowledge beyond our area of expertise. If you do take on a job slightly beyond your skill level, one option is to use a research service to obtain an outside opinion with the references to base this on. Alternatively, you can hire another EA with expertise in that area to review your work.

## STEP 2 Clean Up Website Content

Have you read every page on your website? This is an easy place to control your professional image and online reputation, so you should take advantage of this power and fine-tune your public front. Many tax preparer websites include multiple pages of third-party content. While we obviously don't have time to do everything (and using these placeholders is not technically wrong), you have to be careful. The software designers that offer these products are often not aware of our Circular 230 regulations. Danger areas include privacy policies, terms and conditions, and even some of the articles shared

or linked to. Site security and storage of personal information can also create liability.

Testimonials are another area to apply caution, as this may violate the IRC Sec. 7216 rules that forbid improper disclosure of taxpayer information—including names. Disclosures of confidential information are only valid for one year, unless a signed agreement states a different period of time, so be sure to specify this in your release form. IRS agents do Google us. They will view what you have to say online and use this to judge you, possibly even referring you to sanctions if something is severely awry, so be sure to fine tune this.



## Post Fee Schedules

Circular 230 has clear definitions about fee schedules in Sec. 10.27. Acceptable methods of charging clients include hourly or fixed rates, itemized services, and consultation fees. Fees that are a percentage of a refund or based on tax savings are obviously not allowed. However, contingency fees can be used when representing clients for examination, collections, and judicial proceedings.

The general restriction on unconscionably high fees is not so clearly defined, and drawing this line can be very subjective. Would \$10,000 be an unconscionable fee for an individual tax return? In most cases, yes—although not if it was for a billionaire with an extraordinarily complex return. What then about charging \$700 a return for a client who earns \$5,000 annually? This seems unconscionably high, yet this is the





## MAKE SURE YOUR ONLINE PRESENCE IS GIVING THE IMAGE YOU WANT TO PRESENT AND STAYS IN LINE WITH ETHICS REGULATIONS.

price range for earned income credit tax returns in many areas. With all these individual variances, I don't see how OPR could possibly enforce this without the other fee rules being violated, leaving this section logically void.

One additional part of the fee restrictions is quite easy to get into trouble over. This rule states that when you post a fee schedule, you are bound to this for at least thirty days. Thus, if you change your fees on your website, you can't start charging the new fees until a month later. You also must list what charges are passed on to the client clearly, and exceptions to these fees. This is an area you have full control over, so there is no excuse to have a violation here.

**STEP 4 Beware of Social Media**  
It is quite easy to share too many details about clients you are working with when responding to a social media post. If this could be clearly tied back to an existing client, you or your firm could be caught in quite an embarrassment, found guilty of violating Circular 230, or possibly even breach securities laws if working with a publicly traded company.

Sec. 10.37(a)(1) states:  
*A practitioner may give written advice (including by means of electronic communication) concerning one or more Federal tax matters subject to the requirements in paragraph (a)(2) of this section.*

All social media communications are considered written advice and subject to all the reasonable care and substantial basis requirements. The ironic aspect of this is it goes on to state in the next sentence that government submissions on advice are not governed by this area, meaning we are held to a higher standard than employees of the IRS. Therefore, we must be careful not to blindly re-tweet IRS announcements.

With the clearly written rules, you are taking a big risk whenever answering advice questions on social media, where we all can agree there is some very questionable advice given. Of course, within a closed group like the NAEA Facebook page you are relatively safe as these posts are not visible by the taxpaying public, and I am ever-hopeful that my fellow NAEA members are shrewder than to base a client position on forum discussions without further research including materials that are easily referenced. Remember that OPR looks for a pattern of reckless advice when they make a case against a practitioner, so they will want lots of material. Social media

posts are easy sources and, in the future, this will likely become more of a common practice, as this is an easy way to prove incompetence or recklessness. It is a good idea to periodically Google yourself and see what comes up in the search results.

**STEP 5 Keep Advertisements Clean**  
Section 10.30 contains language specifically regarding how we are able to advertise ourselves. It is good practice to read this when planning marketing each year to watch for changes. The specifically allowed terminology is "enrolled to practice before the IRS" but several other wordings are allowed as well. In general you must stay away from anything saying "certified" or risk the wrath of other groups that seem to have trademarked that word for life.  
You must keep a record of any advertisements for at least thirty-six months. This applies to television or radio ads, any emailed ads, online ads, or mailed solicitations. It is best to take this one step further and create a file of all social media blurbs and articles you were mentioned in. Keeping this in a folder that has cloud backups is a

# WALKING THE TIGHT ROPE

good idea. If you are lost on ideas for ethical advertising, NAEA offers some great templates of print, radio, and TV ads that you can incorporate into your marketing. These are also good to view just for inspiration on how to market yourself while staying within the legal areas.

## STEP 6

### Misleading Communications

Advice used for marketing or promotional purposes will put you under OPR scrutiny if it can be used for tax avoidance or evasion, even if this is not your intent. It's a thin line between making an offer to help clients save on their taxes and offering a "marketed opinion" that

can later be determined a tax shelter. Many legal advisors state that you are compliant if you add a statement along the lines of *this cannot be used for penalty protection and was written for a promotional purposes and the taxpayer should consult with an independent tax advisor*. How do you fit that into AdWords text or a Tweet? The text above is 149 characters including spaces—nine more than allowed in a Twitter post. If you do use any sort of disclaimer, be sure

not to mention Circular 230. OPR does not have any specific claim for this and it irritates them when they see practitioners using their name in a disclaimer.

Opinions must be "more likely than not" to stand up under scrutiny. Otherwise, even when using a disclaimer statement, you run afoul of regulations. Sec. 10.51(a)(13) gives clear rules regarding both written and oral opinions. Presentations such as workshops given to potential clients are also held to the written standard. While talks to potential clients are held to this standard, presentations made for continuing education purposes are not considered written advice governed by Cir. 230. That is a bit frightening.

## STEP 7

### Keep Email Communications Tax-Specific

If you send email communications out to tax-only clients focusing on non-tax related services, this is in violation of Sec. 7216. This doesn't mean you can't partner with referral sources to share their information, you just have to incorporate this into your email newsletters containing tax advice as well.

Not only is this keeping within the regulations, but it also is a good business practice. Spamming clients with offers of ancillary services can sound like a good way to increase profit, (and certainly there are plenty of sales people at tax events with ideas of what you can sell) but offering these items runs the risk of losing trust with your good clients, and that is never worth whatever small additional income stream is added.

## STEP 8

### Disclose Marketing Lists

If you send emails or letters to prospective clients you must disclose the source of the information used in contacting the potential customer and clearly identify this as being a solicitation. You also must be careful of not running afoul of any state or federal law in this area under the general provision of section Sec. 10.30(a)(2).

As always, no means no. If a prospective client isn't interested in your services or wants to be removed from a mailing list, you are in violation of Circular 230 if you continue to contact this person. In quite specific terms, Sec. 10.30(c) spells out that it is a violation to continue to contact a prospective client after

IT IS A GOOD IDEA TO PERIODICALLY GOOGLE YOURSELF AND SEE WHAT COMES UP IN THE SEARCH RESULTS.



that prospective client has made it clear that they are not interested.



### **Beware of Marketing Services and Referrals**

Just because you haven't violated any of these rules doesn't automatically mean you are in the clear. Under Sec. 10.30(d), you may not assist or accept assistance from any person or entity who obtains clients using false, fraudulent, coercive claims, or otherwise uses misleading or deceptive advertising. This means

you are on the hook for any abusive marketing practices made by those who refer clients to you, so be careful with the sources of leads you receive.

An additional restriction is that any fees paid for this referral must be disclosed to

clients, as this creates a conflict of interest. On a side note, this also is a requirement under NAEA's practitioner conduct rules, which are good to read for additional clarity on good business practices in the tax field.

\*\*\*\*

Most of these marketing rules really are just common sense and fair business practices. If you ever have a situation come up and you are wondering if it will fly under Circular 230, you can apply that logic by asking questions such as:

Will clients see this and understand what I am offering and what they can expect?

Am I able to deliver what I promise here?

Rules become rules when people abuse the principles of applying common sense. As P.T. Barnum wrote, "Clowns are the pegs on which the circus is hung." In the future, there

likely will be more restrictive rules added to Circular 230 regarding communications on various electronic media and what liabilities we have. Until then, enrolled agents need to use their best judgement to preemptively stay ethical and set a good example for the industry as a whole. **EA**

### **About the Author**

*Crystal Stranger, EA, President of 1st Tax and the author of The Small Business Tax Guide (Clear Advantage, 2014), is not your average accountant. From racing cars to being a licensed helicopter pilot, she has done many high-adrenaline activities. Her interest in taxes came from being a real estate investor, when nobody could say clearly how much tax Crystal would owe from using various creative investment strategies. Curious about taxes, she pursued a tax educational program, then became an enrolled agent. Now she works with individuals and businesses across the globe, as well as being a frequent speaker for professional organizations and agencies such as the SBA. Contact Crystal at [cstranger@1sttax.com](mailto:cstranger@1sttax.com).*

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# A PREPARER PENALTY CAN *RUIN* YOUR DAY!

By Kathy Morgan, EA

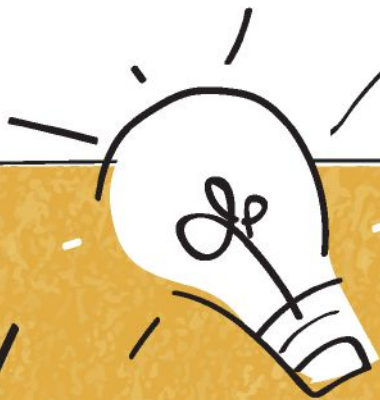
This issue of the *EA Journal* is all about ethics. Preparer penalties are often about a lack of ethics or a lack of due diligence. Here is one of the most comprehensive definitions of due diligence I have ever heard, given by my friend, fellow NAEA member, and NTPI Fellow, Conrad Mangapit, EA:

#### Definition of Due Diligence – Part I

A duty that paid tax professionals must perform to the best of their abilities in order to evaluate, confirm, verify, and validate tax payer's income; tax liability; and the oral and written information provided to meet requirements that qualify them for claims of refunds, credits, deductions, allowances, and other considerations that benefit them.

#### Definition of Due Diligence – Part II

An obligation that Circular 230 tax practitioners must uphold to keep themselves qualified, educated, current in tax law, and in good standing with the IRS, other government agencies, professional organizations, and the tax industry.



### SOME TIPS FOR AVOIDING PENALTIES:

- Use signed and dated organizers/client data sheets
- Use specific engagement letters
- Use completed checklists
- If they are available, review prior year returns when preparing current returns
- Keep your office staff well-trained and up-to-date
- Ask the hard questions and document the answers
- Use common sense and trust your gut
- If you aren't comfortable with the information, don't complete the return
- Document everything—the good, the bad, and the ugly
- Keep all required files and documentation readily available (but secure) in the event of an office visit by IRS or state revenue officers

**P**reparer penalties are the up-and-coming way for the IRS to keep tax preparers in-check and generate revenue. As a result, all tax professionals must be mindful of the many things they can be penalized for and what the penalties can include, up to and including disbarment.

With the IRS culture of due diligence being enhanced and the onus being put on tax professionals, we have the looming threat of a practitioner audit. This impacts not only the specific practitioner that is targeted, but the owner or principal authority of the firm as well (Cir. 230 - Sec.10.36(b)).

There is a myriad of penalties that can be levied against a practitioner in addition to the suspension or disbarment proceedings that can be initiated. We, as licensed tax professionals, are subject to proceedings that the unlicensed are not. This is because we know better.

Using the definitions above as the groundwork for avoiding those preparer penalties, let's see what we can do:

The best way to avoid these and other penalties is to do your due diligence the same way on every client, every time. It doesn't matter if it's someone you've never met before or if it's your kids. The pattern of due diligence or lack thereof is what will either save or sink you in a preparer audit.

Remember that Cir. 230 Sec.10.34(d) allows tax preparers to rely in good faith on information provided by the client—unless the information is inconsistent, incorrect, or incomplete. At that point, reasonable inquiries must be made.

Another way to avoid these penalties is to disclose issues that may or may not be within code. If you think something may have a chance of being overruled or disallowed by the IRS (and it was in that gray area to begin with), disclose it when the return is filed. If it is subsequently disallowed, disclosure helps the preparer and the taxpayer possibly avoid some of the larger penalties for negligence, willfulness, or fraud.

However, disclosure is not a get out of jail free card. The disclosure and the position you take must be based on the specific and substantive statutory authority. The following standards must be met:

- “Will” Standard (95% probable)
- “Should” Standard (75% probable)
- “More Likely Than Not” Standard (50% probable)
- “Substantial Authority” Standard (40% probable)
- “Realistic Possibility of Success” Standard (1/3 probable)
- “Reasonable Basis” Standard (At least one citation)
- “Non-Frivolous” Standard (10% probable)
- “Frivolous” Standard (No chance and probably preparer penalties)

The “Order of Precedence” of authority usually works as follows:

#### Statutory Authority

- The Internal Revenue Code (IRC)

#### Administrative Authority

- IRS Notices
- IRS Determination Letters
- IRS Field Service Advice
- Audit Technique Guides (ATG)
- Internal Revenue Manual (IRM)
- Circular 230
- General Counsel Memorandum
- Technical Advice Memorandum
- Private Letter Rulings
- Revenue Procedures
- Revenue Rulings
- Treasury Regulations

#### Judicial Authority

- U.S. Tax Court
- U.S. District Court
- U.S. Court of Federal Claims
- U.S. Circuit Court of Appeals
- U.S. Court of Appeals for the Federal Circuit
- U.S. Supreme Court



Here's a closer look at some of the penalties that can impact the majority of preparers:

Sec.6694: Understatement of taxpayer's liability by tax return preparer. If the tax preparer takes a position they knew or *should have known* there was no substantial authority for, they are subject to a penalty of the greater of \$5000 or 75% of the income derived from the claim. *This is a new increase and may be a sign of things to come!*

Sec. 6695(a): Failure to provide a copy of the return to the taxpayer: \$50 per incident; up to \$25K per year.

Sec. 6695(b): Failure to sign a return: \$50 per incident; up to \$25K per year.

Sec.6695(c): Failure to provide an identifying number (PTIN/EIN): \$50 per incident; up to \$25K per year.

Sec. 6695(d): Failure to retain a list or copy of returns: \$50 per return; up to \$25K per year.



Sec. 6695(e): Failure to file correct information returns (W2, 1099, 1096, etc): \$50 per form; up to \$25K per year.

Sec. 6695(f): Negotiation of Refund Checks. \$500 per check, no max.

Sec. 6695(g): Failure to use due diligence in determining eligibility for earned income tax credit. *Another new change: due diligence requirements and penalties for Child Tax Credit and The American Opportunity Credit now match EITC penalties and requirements.* \$500 per incident. If determined as willful, \$1,000 per incident. If determined as fraudulent, \$5,000 per incident.

These are just the most common applied penalties. There are also penalties for a large assortment of infractions under Sec. 6700-6713, Sec. 7206-7216, and Sec. 7406-7410. Some of these penalties can exceed \$100K.

### What Happens if You Get a Preparer Audit?

Most practitioner audits are the result of referrals to the OPR from various sources, both within and outside the IRS. The OPR holds exclusive authority for all matters related to practitioner discipline. These matters are strictly civil and focus on the right to prepare returns and practice before the IRS. However,

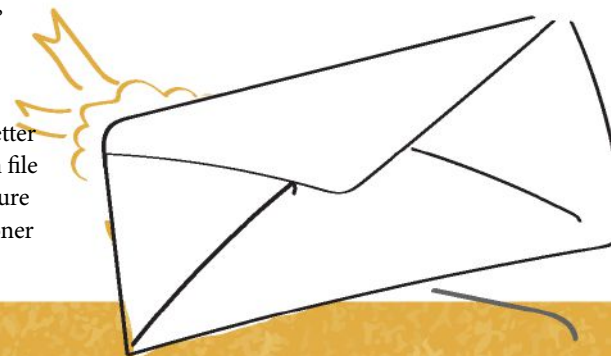
the issues involved may end up or may already be criminal in nature.

The OPR follows established guidelines and procedures to ensure practitioners that are subject to an investigation or complaint receive notice and have an opportunity to present their own side of the story before decisions are made. The process works as follows:

- **Receipt and Review of a Complaint.** This is done at the managerial level. Complaints mostly come from within the IRS made by field personnel, Revenue Agents, Revenue Officers, Special Agents, Appeals and settlement personnel, collections officers and from the RPO. Complaints also come from other tax practitioners, taxpayers, CID, and the Treasury Inspector General for Tax Administration (TIGTA).
- **Right to Representation.** If a practitioner is being investigated they may choose to be represented by someone other than themselves who is authorized to practice before the IRS. This is usually an enrolled agent, CPA, or attorney. Form 2848, Power of Attorney must be filed.
- **Notice of Investigation.** OPR will mail a letter to the practitioners last known address on file with the IRS. This letter will detail the nature of the complaint and provide the practitioner

with contact information of the person at OPR who has charge of the case file.

- **Opportunity to Respond.** Practitioners or their representatives will have numerous opportunities to respond to the complaint and provide evidence in their behalf. All of the correspondence received will have deadlines on them and if the practitioner cannot meet a specified deadline they must contact their OPR case worker immediately. Failure to respond to a request from OPR for additional information is a violation of Circular 230 alone and additional charges may be added to the complaint.
- **Right to Submit Evidence.** OPR encourages the practitioner to submit evidence throughout the investigation. If the matter proceeds to an administrative hearing the judge does not have to admit evidence presented at the last minute if the OPR can show they requested it earlier and it was not provided.



#### TYPES OF LETTERS INCLUDE:

**Letter 4810** - Sent in November 2015 advising the recipient that an IRS representative will contact them to schedule an educational visit to review their responsibilities in correctly preparing the Schedule C.

**Letter 5102** - Sent in November 2015 recommending the recipient consider taking continuing education programs related to business income and expenses, as well as to pay special attention to Schedule C accuracy in 2016.

**Letter 5105** - Sent in December 2015 recommending the recipient review all

Schedule C and preparer due diligence rules, as well as to pay special attention to Schedule C accuracy in 2016.

**Letter 5271** - Sent in December 2015 recommending the recipient review all Additional Child Tax Credit (ACTC) and preparer due diligence rules, as well as to pay special attention to ACTC accuracy in 2016.

**Letter 5272** - Sent in December 2015 recommending the recipient review all Additional Child Tax Credit (ACTC) and preparer due diligence rules, as well as to pay special attention to ACTC accuracy in 2016 on returns

where dependents have an Individual Tax Identification Number (ITIN).

**Letter 5292** - Sent in November 2015 advising the recipient that an IRS representative will contact them to schedule an educational visit to review their responsibilities in correctly following preparer tax identification number (PTIN) rules.

**Letter 4911** - Sent to notify paid tax return preparers that they are not compliant with their personal tax responsibilities and should resolve the matter to avoid affecting their status as a PTIN holder.



- **Negotiated Sanctions.** If OPR determines sanctions are warranted they will negotiate with the practitioner and the firm if sanctions are being applied to them as well.
- **Administrative Hearing.** If negotiations are unsuccessful, OPR will draft a formal complaint and filed with an administrative law judge. Practitioners have thirty days to answer the complaint or a default judgment is entered. If you answer, a hearing will be set up and a decision will be made by the judge.
- **Appeal from Administrative Decision.** Both OPR and the practitioner have the right to appeal the decision of the administrative law judge within thirty days of being served the decision. These appeals are reviewed and a final decision is made in the case.
- **Filing Suit in U.S. District Court.** If the practitioner disagrees with the final decision they may file suit in the US District Court and the case then goes to that arm of the judiciary to be completed.

The Internal Revenue Service sends many letters annually to federal tax return preparers. Beginning in November 2015, the agency began its sixth year of a hands-on effort to improve the accuracy and quality of tax returns and to heighten awareness of preparer responsibilities.

### Preparing for an IRS Visit

If the OPR or RPO has let you know they are coming to pay you a visit due to one of the situations discussed, there are some ways to prepare for that visit. If the visit is from OPR or CID and you are not expecting them, stop! Do not say anything and get representation. These are serious matters that, at a minimum, could cost you your license to practice. If you had a scheduled appointment for this interview, make sure your representative is present.

If you are having a scheduled appointment with someone from the RPO reference to one of the letters mentioned above, make sure your office has all security measures in place. There is no reason for the RPO to need to see any specific client files and they should all be secure.

These are educational visits and the RPO representative should bring everything needed with them. Do not leave them alone anywhere in your office (yes, that means “show” them to the restroom if necessary) or allow them access to your files or computers. I would suggest turning all of the screens off completely. Put on your best face, don’t be on the defensive, and cooperate to the extent that it does not compromise client or office confidential information. Take the information provided to heart and review your procedures. There may well be room for improvement that will help both your practice and your clients.

### Conclusion

We all know the IRS is cracking down on tax professionals. Don’t let yourself become one of the statistics. Know the types of penalties you are subject to, the types of correspondence you may receive, your rights as a tax professional, and how to handle an IRS visit.

Remember: the key to keeping your license to practice and avoiding preparer penalties is:

Treat every client the same when it comes to due diligence.

Trust your gut.

Keep your cool.

And

**DOCUMENT! DOCUMENT!!  
DOCUMENT!!! EA**

### About the Author

**Kathy Morgan, EA**, just completed her twenty-second year with H&R Block and proudly holds the titles of Master Tax Advisor, Fellow NTP, Speaker, Instructor, Representation Specialist, and Consultant. She has been published by several tax research companies, including Parker Tax Publishing and TaxConnections.com. She is an accomplished speaker and instructor on a wide variety of tax issues. Through her company, *PuzzledByTaxes.com*, she offers speaking, writing, and instruction. Contact Kathy at [kathmorgan@bellsouth.net](mailto:kathmorgan@bellsouth.net).

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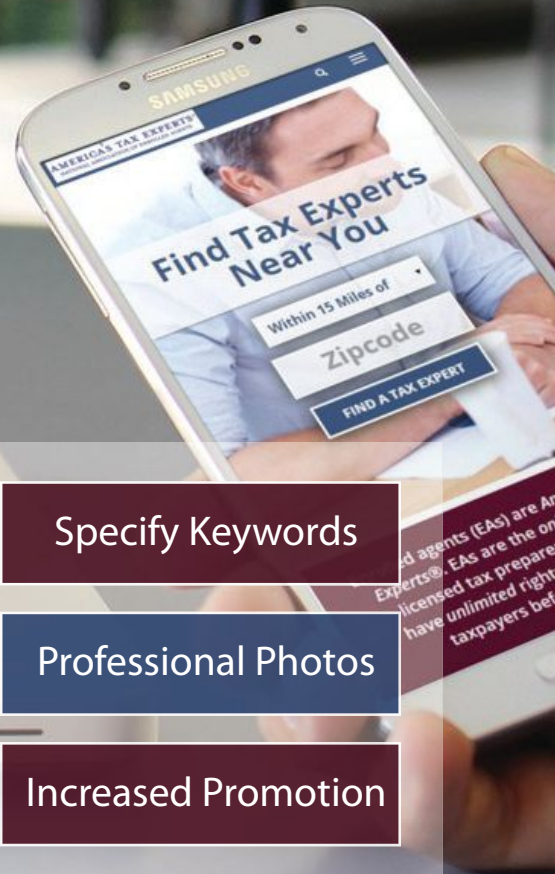
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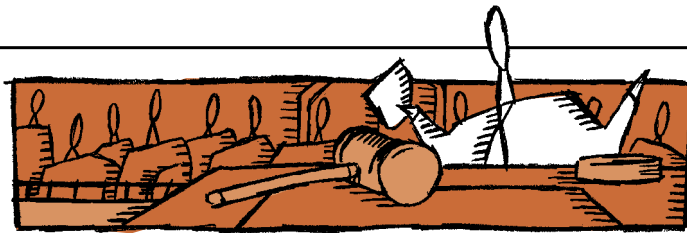
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## TAX COURT CORNER

# WHAT CONSTITUTES A VALID NOTICE OF DETERMINATION FOR PURPOSES OF STARTING THE THIRTY-DAY PERIOD FOR FILING A TIMELY TAX COURT PETITION?

Isaiah Bongam, Petitioner

v.

Commissioner of Internal Revenue, Respondent

Petitioner 146 T.C. No. 4

Filed February 11, 2016

By Steven R. Daimond, CPA

**A**fter a taxpayer has filed a Request for a Collection Due Process Hearing, the IRS will send the taxpayer a Notice of Determination detailing the outcome of that hearing. If the case is not decided in the taxpayer's favor, the taxpayer then has thirty days from the date of the Notice of Determination to file a petition for review in the Tax Court. A request filed after the thirty-day period will be invalid and the Tax Court will not have jurisdiction to hear the case.

### FACTS

This case involved petitioner's liability for civil penalties in the amount of \$772,282 for several calendar quarters from 2005 through 2009. In an attempt to collect this unpaid liability, on October 1, 2013, the IRS issued a Notice of Federal Tax Lien Filing and Your Right to a Hearing, which was mailed to petitioner at his address in Bowie, Maryland (the Maryland address). This address was the petitioner's last known address in IRS

records, and petitioner received the Notice at that address.

On October 9, 2013, petitioner timely filed Form 12153, request for a Collection Due Process (CDP) Hearing. This form showed an address in Washington, D.C. (Washington address). Petitioner did not file a change of address with IRS nor did he indicate that he was changing his address to the Washington address. He testified that he generally used the Maryland address for his tax filings.

After the CDP hearing was held, the IRS settlement officer determined that petitioner was not entitled to relief. On April 30, 2014, the IRS sent by certified mail, a Notice of Determination Concerning Collection Action (Notice of Determination) which stated that relief had been denied. That Notice of Determination was mailed to petitioner at the Washington address. On May 3, 2014, the US Post Office attempted to deliver the letter to the Washington address but was unable to do so. On June 6, 2014, the letter was returned as undeliverable to the IRS office in Memphis, Tennessee (IRS Memphis office).

On August 4, 2014 the IRS Memphis office remailed the April 30, 2014 Notice of Determination, including the envelope it had originally been mailed in, to the petitioner at his Maryland address. This was mailed by regular mail and petitioner received the Notice of Determination a few days later and on August 22, 2014, mailed to the Tax Court a petition seeking review of the Notice. This petition was filed within thirty days of the August 4, 2014 date the Notice was remailed to him from the IRS Memphis office.

On September 16, 2015, the IRS moved to dismiss the case for lack of jurisdiction.

### About the Author

**Steven R. Daimond** is a CPA with a tax practice located in Westport, Connecticut. His practice is limited to compliance issues and representation before the IRS. He has his M.S.M. degree in taxation from Florida International University, and he is admitted to practice before the United States Tax Court. Steven also taught a course preparing EAs and CPAs to take the Tax Court admission exam for non-attorneys.

## OPINION

The Tax Court has jurisdiction to determine whether or not it has jurisdiction<sup>1</sup>. The Tax Court is inclined to adopt a broad construction of the rules when there is a question of jurisdiction which will permit it to “retain jurisdiction without doing violence to the statutory language<sup>2</sup>.”

After receiving a Notice of Federal Tax Lien Filing, a taxpayer may request a CDP hearing. If dissatisfied with the outcome of the CDP hearing, a taxpayer may, within thirty days of receiving the adverse determination as reported in the Notice of Determination, appeal such determination to the Tax Court. The Tax Court’s jurisdiction to hear the case depends upon the issuance of a valid notice of determination and the filing of a timely petition for review.

In this case, the petitioner actually received the Notice of Determination that was remailed to him on August 4, 2014, and filed a timely petition within thirty days. The position of the Commissioner however, was that the Tax Court lacked jurisdiction because the original notice of April 30, 2014, was not mailed to his last known address, therefore it was invalid and cannot serve as a basis for jurisdiction.

IRC Sec. 6330(d) does not explicitly require how the IRS shall notify a taxpayer of a determination made after a CDP hearing, other than stating that there must be a determination and the taxpayer has thirty days after the

determination has been made to appeal it. In the Weber<sup>3</sup> case, the Tax Court held that the method specified for sending out statutory notices of deficiency should be adequate for CDP cases. The case did not state whether some other method would also be sufficient.

Under the statutory notice of deficiency guidelines<sup>4</sup>, a notice of deficiency is valid if mailed to the taxpayer’s last known address. This guideline ensures that a notice of deficiency will be valid regardless of whether or not the taxpayer actually receives it, and the rule is applicable when the taxpayer does not receive the notice or receives it with insufficient time to file a petition. On the other hand, even if the notice is not sent to the taxpayer’s last known address, it is still valid if the notice is actually received by the taxpayer in time to file a timely petition with the Tax Court<sup>5</sup>. The notice from the IRS is valid whether it is sent by certified mail, regular mail, or hand delivered<sup>6</sup>.

More specifically, IRC Sec. 6330(d)(1) provides that, in CDP cases, the Tax Court will have jurisdiction if a taxpayer files a petition “within thirty days of a determination<sup>7</sup>” and does not limit the way in which the IRS may notify the taxpayer.

The Tax Court agreed that the original Notice of Determination that was mailed on April 30, 2014, was invalid as it was not mailed to the taxpayer’s last known address, and was not actually received by the taxpayer. However, when the Notice of Determination

was remailed to the taxpayer on August 4, 2014, and actually received in time for the taxpayer to file a petition, it was in fact valid and the taxpayer then had a thirty-day period within which to file a petition. The Tax Court said that was true even though the date appearing on the notice did not match the date in which the notice was successfully sent to the taxpayer. When the Notice of Determination was returned to the IRS as undeliverable, the IRS Memphis office could have very easily crossed out the original date and inserted the new date, or it could have retyped the Notice using the new mailing date. The failure of the IRS to do any of those things does not deprive the Tax Court of jurisdiction as long as the taxpayer actually received it in time to file a timely petition.

The Tax Court then held that since the thirty-day window would be calculated by reference to the remailed Notice of Determination that was successfully mailed to the taxpayer’s last known address (the Maryland address), and the taxpayer actually received the Notice and filed his petition within thirty days, then the Court would have jurisdiction to hear the case. **EA**

## ENDNOTES

<sup>1</sup> Cooper v. Commissioner, 135 T.C. 70, 73

<sup>2</sup> Traxler v. Commissioner, 61 T.C. 97, 100 (1973)

<sup>3</sup> Weber, 122 T.C. at 261

<sup>4</sup> IRC Sec. 6212(b)(1)

<sup>5</sup> Mulvania v. Commissioner, 81 T.C. 65

<sup>6</sup> Tenzer v. Commissioner, 285 F.2d 956

<sup>7</sup> IRC Sec. 6330 (d)(1)



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*Our fee is \$275 for NAEA members and \$375 for non-members.*



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May/June 2016  
IRS Program Number: X9QQU-E-00377-16-S  
2 CE

The following test will provide two hours of ethics CE credits. The test questions are drawn from the articles in this issue. The CE test must be taken online.

## INSTRUCTIONS

You will need your login and password to take the test online. All questions must be answered before the test is complete. Once you have marked all your answers, entered your credit card information, and clicked "Submit Test and Payment," your test will be graded immediately. Please complete the test before leaving your computer, otherwise the system will time-out and your responses will be lost. You cannot leave and return to a test. To qualify for CE credit, you must complete the test within one year of the publication date. Members \$35, nonmembers \$45 for twenty questions.

### OUTER LIMITS

1. IRC Section 7525 pertains to \_\_\_\_\_.
  - A. Privileged communications with federally authorized tax practitioners
  - B. Non-attorney admission to practice in the United States Tax Court
  - C. "Timely mailing, timely filing" rules
  - D. Guidelines for ethical representation practice
  
2. When completed by an EA, which of the following could be considered the unauthorized practice of law?
  - A. Representing a taxpayer in Appeals in a Tax Court docketed case
  - B. Preparing and filing a bankruptcy petition for a taxpayer
  - C. Representing a taxpayer in an examination before the IRS
  - D. Negotiating an installment agreement with the IRS for a taxpayer
  
3. Tax return preparer penalties are authorized in IRC Section \_\_\_\_\_.
  - A. 6213
  - B. 6662
  - C. 6694
  - D. 7502
  
4. A Kovel letter is used \_\_\_\_\_.
  - A. To disengage from taxpayer representation
  - B. To engage a practitioner under the attorney-client privilege
  - C. To request admission to the United States Tax Court as a non-attorney
  - D. To notify the IRS you are invoking the accountant-client privilege
  
5. Competence for purposes of Circular 230 Section 10.35 simply means a practitioner must have proper licensure to represent a client before the IRS.
  - A. True
  - B. False
  
6. The attorney-client privilege attaches to the preparation of a tax return.
  - A. True
  - B. False
  
7. The accountant-client privilege would be applicable to \_\_\_\_\_.
  - A. Criminal tax matters
  - B. Tax return preparation
  - C. Representation before the IRS in an examination
  - D. None of the above
  
8. A United States Tax Court petition cannot be prepared and filed by \_\_\_\_\_.
  - A. The taxpayer
  - B. The attorney
  - C. An enrolled agent not admitted to practice before the United States Tax Court
  - D. United States Tax Court Practitioner

**WALKING THE TIGHTROPE**

9. The IRS may run a Google search on you when you represent a client in an audit or if you are reported to OPR. They will use what they find online to determine your credibility.

- A. True
- B. False

10. Testimonials from clients can be used on your website and in promotional materials

- A. Only if written permission has been received from the client
- B. By default, for one year after the date permission was granted
- C. As long as the period determined on the release form
- D. All of the above

11. As long as you include sufficient disclaimers with a marketed opinion, there is no liability under Cir. 230.

- A. True
- B. False

12. Email communications are discussed specifically in Circular 230. It states that it is a violation to contact tax clients with non-tax information.

- A. True
- B. False

13. Contingent fees may be charged in which of the following situations?

- A. When preparing an amended tax return
- B. For services related to an IRS examination
- C. When a taxpayer receives earned income credit
- D. None of the above

**PREPARER PENALTY**

14. A good way to avoid penalties is to treat every client the same way for due diligence purposes. You can do this in a number of ways, except

- A. Keeping office staff well-trained and up-to-date
- B. Always relying on the information provided by the client
- C. Using completed checklists
- D. Keeping all required documentation in accordance with retention regulations

15. The penalty for failure to provide a taxpayer with a complete copy of their filed return can be \$\_\_\_ per incident and up to \$\_\_\_ per year.

- A. 100/50K
- B. 25/10K
- C. 50/no maximum
- D. 50/25K

16. If preparer penalties are levied against a preparer, the owner or principal authority of the firm can also be penalized.

- A. True
- B. False

17. Standards for disclosure are in order of precedence as follows

- A. Treasury Regulations, Judicial Authority, Administrative Authority
- B. US Supreme Court, Revenue Rulings, Statutory Authority
- C. Internal Revenue Code, Treasury Regulations, US Tax Court
- D. Administrative Authority, US Circuit Court of Appeals, Internal Revenue Code

18. If OPR makes a scheduled visit regarding Letter 4810, the OPR representative may ask for the files on specific clients as part of the visit.

- A. True
- B. False

**TAX COURT CORNER**

19. The Tax Court ultimately concluded that

- A. The Court had jurisdiction because the thirty-day window for filing a petition was referenced to in the second Notice of Determination and the petition was filed within that time frame
- B. The Court did not have jurisdiction because the thirty-day window for filing a petition was referenced to in the original Notice of Determination and the petition was not filed within that time frame
- C. The Court had jurisdiction because the thirty-day window for filing a petition was referenced to the original Notice of Determination, but the taxpayer was exempt from filing his petition because the original notice was not mailed to his last known address.
- D. The Court did not have jurisdiction because the taxpayer used two different addresses

20. With respect to how the IRS shall notify a taxpayer of a determination made after a CDP hearing, the Tax Court noted that

- A. IRC Sec. 6330(d) does not explicitly required how the IRS shall notify a taxpayer of a determination made after a CDP hearing, other than stating that there must be a determination and the taxpayer has thirty days after the determination has been made to appeal it
- B. IRC Sec. 6330(d) explicitly requires the IRS to notify a taxpayer of a determination made after a CDP hearing, either by email or by hand delivery
- C. IRC Sec. 6330(d) does not explicitly required how the IRS shall notify a taxpayer of a determination made after a CDP hearing, other than stating that there must be a determination and the taxpayer has ninety days after the determination has been made to appeal it
- D. IRC Sec. 6330(d) was poorly worded by Congress and therefore the taxpayer can file a petition with the Tax Court any time up to five years after receiving a Notice of Determination



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# My EA JOURNEY

By Brianna Antonelli, EA

*I think I truly fell in love with taxation my sophomore year of college. At this point, I had already declared accounting as my major at Montclair State University. After years of working with my mom during tax season and after my first "Taxation of Individuals" class with a near perfect GPA, I was convinced that I would follow in my mom's footsteps. Taxation was the career path I would choose. I decided after my four years at Montclair State University, I wanted to pursue my Master's of Science in Taxation at Golden Gate University. After working full time last tax season at my mom's office and receiving my Master's, I knew I was ready to begin the journey of preparing for the Special Enrollment Exam and becoming an enrolled agent.*

I became an Academic Associate member of NAEA and NJSEA and attended numerous monthly meetings where, at times, I was completely lost on the CE topic being presented. I wasn't sure I would ever know everything I needed to know to be successful. The people I met were supportive and made me realize the importance of being credentialed so, on the recommendation of the NAEA, I ordered Gleim's Enrolled Agent review course.

My journey began full swing at the beginning of May. I started with Part 1, Individuals. With the background and experience I already had preparing individual tax returns, I felt I would breeze through this part. However, as I studied I learned so much information that our tax software would compute automatically during tax season. Now I was learning the mechanics and the theory behind this information. As I moved forward with my

studying, I set goals for myself and stuck with them as best I could. My objective was to study one chapter a day, with a minimum of five chapters per week. I didn't want to overwhelm myself with too much information at once. On June 24, I walked into the Prometric testing center feeling nervous but confident. I sat down with sweaty palms, read the questions slowly and carefully, and most importantly, didn't second guess myself. The



worst part of the actual exam process was waiting for the Prometric monitor to sign me out and print out the page that either says “Congratulations” or “Sorry, maybe next time.” When I saw “Congratulations” on my page, I was thrilled. I couldn’t wait to get outside of the building and call my mom! After passing Part 1, I took a one week break from studying before moving on. Based on comments I read on the IRS Exam Study Group Facebook page, I decided to save Part 2 for last and skip to Part 3, Representation, Practices, and Procedures. It took me less than a month to study and I passed Part 3 on July 17.

Now it was time to tackle the beast known as Part 2, Businesses. I had very little hands-on experience with business tax returns, and only what I retained from my college classes to help me. I knew it was going to be difficult. A complete turn away from my original study routine, I found it would take me two or three days to get through one chapter. It was summertime,

it was difficult material, and I found it hard to stay focused. I felt very discouraged and unmotivated when I would study a chapter and then fail the practice quiz. I realized that Part 2 was going to require much more concentration and studying than Part 1 and Part 3. For that reason, I waited until late August to set my date for September 29. I did this because my ultimate goal was to pass all three parts before my 24th birthday, October 29. Concerned about whether or not I would pass Part 2 on the first try, I was allowing extra time for re-testing, if necessary, and still being able to reach my October 29 goal. I crammed during most of September up until my test date. The entire week before I took practice tests and my score would be right on the cusp of a pass/fail grade. I walked into Prometric on September 29 without my hopes being too high. I was actually prepared to fail. As I read through each question, I realized all the information I had been studying really

stuck! Again, I tried not to second guess myself. Comments from the study group indicated that the Gleim study material was actually more difficult than the test. I’m not sure if it was, but it certainly had me well prepared. I walked out of the room feeling much more confident. You can imagine my feelings of excitement when I saw the “Congratulations” page printed. I was ecstatic to say the least. It was exactly one month before my 24<sup>th</sup> birthday, and I passed all three parts of the Special Enrollment Exam, each on the first try! I am now proud to be Brianna Antonelli, EA, MST. **EA**

### About the Author

*Brianna Antonelli, EA, is excited to have achieved the prestigious title of enrolled agent. She holds a Bachelor’s of Science in Accounting from Montclair State University and a Master’s of Science in Taxation from Golden Gate University. She has transitioned from an academic member to a regular member of NAEA and NJSEA. She works with her mom, also an enrolled agent, at Arlington Tax in Kearny, NJ. She can be contacted at bant91@arlingtontax.com.*

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# 2016

## NAEA ELECTION RESULTS

### THE VOTES ARE IN!

Congratulations to the new officers and directors elected to the NAEA Board for the 2016–2017 governance year. The new officers and directors will be installed on May 5, 2016, in Crystal City, Virginia.

PRESIDENT ..... Richard Reedman, EA, USTCP  
PRESIDENT-ELECT.....James (Jim) Adelman, EA  
SECRETARY/TREASURER.....Tim Dilworth, EA, CPA  
IMMEDIATE PAST PRESIDENT .....Terry Durkin, EA

#### NEWLY ELECTED DIRECTORS

Patricia Kappen, EA  
Melissa Longmuir, EA

#### CONTINUING TO SERVE AS DIRECTORS

Michael Fioritto, EA, CPA  
Jerry Gaddis, EA  
Jean Nelsen, EA  
Jeffrey Schneider, EA

# THE NAEA BOARD OF DIRECTORS 2017-2018 GOVERNANCE YEAR

## MAKE A DIFFERENCE IN YOUR ASSOCIATION!

NAEA is accepting nominations for its 2017–2018 Board of Directors. By serving in a leadership capacity in the one professional association dedicated solely to enrolled agents, you can make a positive impact on your profession.

NAEA board members are responsible for strategic thinking, planning, and evaluation. They set the direction of the Association. Previous board members report significant professional and personal

growth from the board. Serving on the board is interesting, sometimes challenging, and often fun—it can change you for the better!

If you are willing and able to contribute your time, energy, and good ideas to help NAEA advance the enrolled agent profession, or if you know someone who would be an asset to NAEA in a leadership position, please fill out the form below and return it to NAEA by **June 12, 2016**. Take this opportunity to give back to the profession you love!

## I WOULD LIKE TO NOMINATE

Nominee's Name: \_\_\_\_\_

For the office of:

President-Elect    Secretary/Treasurer    Director

Nominator's Name: \_\_\_\_\_

Please note: Nominees for an officer position must have previously served at least one year on the Board.

Mail, fax, or e-mail this form to:

NAEA Nominating Committee  
1730 Rhode Island Ave, NW, Ste 400  
Washington, DC 20036  
E-mail: [nominations@naea.org](mailto:nominations@naea.org)  
Fax: 202.822.6270 Attn: Nominations

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# 2016 CALLED BE AWARDS

DEADLINE FOR NOMINATIONS: JUNE 5, 2016

**WHAT WOULD WE DO WITHOUT** wonderful volunteers who give so generously of their time? Do you know someone who is active in the EA community and should be recognized for their outstanding contributions? How about someone who tirelessly sacrifices their time to enhance the enrolled agent profession?

Each year, NAEA recognizes the achievements of its members and volunteers through its awards program. The Awards Committee needs you to nominate individuals who have demonstrated their commitment to improving our profession. The process to nominate someone is simple! Fill out the form on p. 35, or visit [www.naea.org/awards](http://www.naea.org/awards) to download a form. We will honor the award winners on August 3, during the National Conference in Las Vegas. The deadline to submit nominations is June 5, 2016, so do not delay!

The following awards highlight the commitment of those who generously give their time through public awareness, education, and advocacy.

## NAEA FOUNDERS AWARD

**PURPOSE** The Founders Award is the Association's highest recognition bestowed on a member. This once-in-a-lifetime achievement award recognizes significant leadership and contributions of an enrolled agent who contributes to the growth and progress of the Association.

**ELIGIBILITY** NAEA member of at least three years and in good standing—except for a posthumous nomination in which the requirements would have been met at the time of the nominee's demise. Member should be someone who contributed significantly to the development and growth of NAEA, must be or have been active on the national level, and should have been active on the state affiliate or chapter level. All nominations are for the current year only. Whether or not a person is compensated for the activity to be recognized will not be a consideration.

## NAEA EXCELLENCE IN EDUCATION AWARD

**PURPOSE** The Excellence in Education Award recognizes those who demonstrate significant leadership ability and contributions having immediate or long-term impact on the NAEA education program.

**ELIGIBILITY** Current NAEA member in good standing within the Association or any non-EA who meets the criteria as follows: The immediate or long-term contributions could be made through, but not limited to, teaching, writing, development, service for an NAEA education program, or other activity. Whether or not a person is compensated for the activity will not be a consideration. Posthumous nominations are permissible.

## EXCELLENCE IN PUBLIC AWARENESS AWARD

**PURPOSE** The Excellence in Public Awareness Award is given to members who make "enrolled agent" and "EA" more readily recognized nationally, regionally, or locally as America's tax experts.

**ELIGIBILITY** NAEA member in good standing within the Association or any non-EA who meets the criteria as follows: The immediate or long-term contributions could be made through, but not limited to, teaching, writing, development, service for an NAEA education program, or other activity. Whether or not a person is compensated for the activity will not be a consideration. Posthumous nominations are permissible.

## EA MENTOR AWARD

**PURPOSE** To recognize significant contributions having immediate and/or long-term impact on the growth of the enrolled agent profession in general and the growth of the membership of NAEA in particular.

**ELIGIBILITY** Limited to an individual who is a current member in good standing with the Association. Posthumous nominations are permissible. The nominee is an individual who has contributed significantly to the promotion of the enrolled agent profession and to the increase in the membership of NAEA. The contribution will be made by an individual dedicated to the causes of enrolled agents, and who instills excitement for those causes by leading, encouraging, and nurturing those who follow. Whether or not a person is compensated for the activity to be recognized will not be a consideration.

## OUTSTANDING VOLUNTEER AWARD

**PURPOSE** The Outstanding Volunteer Award recognizes enrolled agents who tirelessly assist at the chapter, affiliate, or national level.

**ELIGIBILITY** Nominee is limited to a member who either at the local, state, or national level has made an outstanding contribution to the chapter, affiliate, or NAEA during the year, or who has made significant contributions over a lifetime of service. The individual must be a current member in good standing with the Association and must have, through his or her volunteer efforts, demonstrated the value of their volunteer efforts at any or all levels of participation, be it local, state, or national. A person compensated for his or her efforts, such as a paid speaker, paid staff, or paid volunteer, would not be eligible. Posthumous nominations are permissible.

## OUTSTANDING SUPPORTER OF EAs AWARD

**PURPOSE** The Outstanding Supporter of EAs Award recognizes non-NAEA organizations and those individuals who are not enrolled agents who make "enrolled agent" and "EA" more readily recognized nationally, regionally, or locally as the tax professional of choice.

**ELIGIBILITY** Nominations are limited to non-NAEA organizations and to those individuals who are not enrolled agents. Posthumous nominations are permissible. Nominee should be an organization or individual who has contributed significantly in the area of public awareness, having immediate or long-term impact on the heightened public recognition of enrolled agents, or NAEA, its affiliates, chapters of its affiliates, or an NAEA education program. The contribution could be made through, but not limited to, public or media appearances, public awareness administration, serving on an NAEA committee, teaching, writing, development, service with a public agency, or other activity. Whether or not a person is compensated for the activity to be recognized will not be a consideration. Employees of NAEA or any state affiliate are ineligible to receive the Outstanding Supporter of EAs Award.

## NAEA 2016 AWARD NOMINATION FORM

The NAEA Awards Program is a great way to recognize fellow enrolled agents. If there is somebody you know who deserves to be honored, be sure to submit your nomination by filling out the following form or visiting us online at [www.naea.org/awards](http://www.naea.org/awards).

**NOMINEE'S NAME:** \_\_\_\_\_

**PERSON SUBMITTING NOMINATION:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

### NOMINATION FOR:

- |   |   |
|---|---|
| <input type="checkbox"/> Founders Award                       | <input type="checkbox"/> Bill Payne Advocacy Award          |
| <input type="checkbox"/> Excellence in Public Awareness Award | <input type="checkbox"/> Excellence in Education Award      |
| <input type="checkbox"/> EA Mentor Award                      | <input type="checkbox"/> Outstanding Supporter of EAs Award |
| <input type="checkbox"/> Outstanding Volunteer Award          |   |

In 500 words or less on a separate page, state how the nominee exemplifies the award category for which he/she is nominated. Identify and be specific about the short- and long-term impact of the nominee's contributions.

**Submit your nomination no later than 5 p.m. ET June 5, 2015, to Julia Shenkar at [jshenkar@naea.org](mailto:jshenkar@naea.org) or fax to 202-822-6270 Attn: J. Shenkar.**

*Only one nomination per form please. Awardees are eligible to win one award per year, and nominations are accepted from members and associates.*

## BILL PAYNE ADVOCACY AWARD

**PURPOSE** In July 2010, William D. "Bill" Payne, EA, passed away. The Bill Payne Advocacy Award was created in recognition of Bill's generous donation of his time and effort to the Association throughout the years and his unwavering dedication to protecting the rights of EAs before Congress. This annual award recognizes an NAEA member who best exemplifies Mr. Payne's commitment to advocacy on behalf of enrolled agents.

**ELIGIBILITY** Nominee is limited to an NAEA member who best exemplifies Mr. Payne's commitment to advocacy on behalf of enrolled agents, whether at the local, state, or national level. Posthumous nominations are permissible.



# PRESIDENTIAL CALL TO ANNUAL MEETING

*To Members of the  
National Association of Enrolled Agents*

This is your official invitation to the 2016 Annual Meeting, scheduled for 5:15 p.m. on Tuesday, August 2, 2016, at The Cosmopolitan of Las Vegas. The NAEA Annual Meeting gives all members the opportunity to participate in the discussion about the strategic direction of the Association and the future priorities for NAEA. All members are encouraged to attend the meeting and share their ideas, concerns, and experiences with the leaders of NAEA and fellow members.

If you believe there is an issue that should be discussed during the meeting, please contact me or Executive Vice President Cedric Calhoun, CAE, FASAE. The agenda for the meeting is in the right-hand column of this page.

Members are also invited to attend the NTPI graduation and NAEA awards ceremonies that will be held on Wednesday evening, August 3, 2016, and the NAEA Board of Directors meeting held on Thursday, August 4, 2016. I hope you are able to attend and I look forward to seeing you there.



Richard Reedman, EA, USTCP  
*NAEA President*

## 44<sup>TH</sup> ANNUAL MEETING AGENDA

Tuesday, August 2, 2016  
5:15 PM-7:00 PM

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Call to Order

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Pledge of Allegiance

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Approval of the 2015  
Annual Meeting Minutes

---

President's Remarks

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New Business

---

Good of the Order

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**NAEA** | POWERING AMERICA'S TAX EXPERTS®  
NATIONAL ASSOCIATION  
OF ENROLLED AGENTS



**SHARPEN YOUR SKILLS AT THE NATION'S  
PREMIER TAX EDUCATION EVENT!**

**NAEA**  
NATIONAL  
CONFERENCE  
**LAS VEGAS 2016**



*August 1-3 | The Cosmopolitan of Las Vegas*

Join us at the luxurious Cosmopolitan of Las Vegas for the most important tax education event of the year—the 2016 NAEA National Conference! There, you will **earn 24 CE Credits and fulfill your ethics requirement** while networking with intelligent and dedicated tax professionals. If you're interested in the lucrative, year-round practice of representation of clients before the IRS, you don't want to miss the National Tax Practice Institute™ (NTPI®). Nationally recognized instructors lead **NTPI Levels 1, 2, 3 and the Graduate Level in Representation** that suit every rank of expertise. If representation isn't your thing, come for the **Tax Preparation Issues** track, which will keep you right where you want to be—on the cutting edge. Stay up-to-date on the changes to the tax code and leave with a full understanding of some of this year's most thorny issues.

**Other events include:** Lunch and Learns by Canopy, Cetera, and Intuit; Welcome Reception and Practice Management Plenary Session; The NAEA Expo; NAEA Annual Meeting; NTPI Graduation and NAEA Awards Ceremonies

**This year's outstanding roster of speakers includes:**

- LG Brooks, EA
- Karen L. Hawkins, former IRS Director, OPR
- Kevin Huston, EA, USTCP
- Robert E. McKenzie, EA, JD
- Sherrill Trovato, EA, USTCP

**Early Bird  
Deadline:**

**Register before  
July 6 and  
save \$150.**



Can't make it to Vegas? Craving more NTPI? Plan on NTPI Orlando: November 9-11, 2016.



# A STEP IN THE Right Direction: NTPI™ Level 1

BY JULIA SHENKAR

**S**ince its inception in 1985, the National Tax Practice Institute™ (NTPI®) has helped hundreds of tax professionals achieve the highest level of representation expertise. Enrolled agents, CPAs, and tax attorneys have dedicated countless hours to mastering material designed to set them high above their professional peers.

A three-level program (plus a Graduate track), participants start at Level 1. The first step toward the NTPI Fellow® designation, Level 1 is taught by top-notch, nationally-recognized instructors and gives a comprehensive introduction to the world of representation.

Designed to accommodate all schedules and learning styles, Level 1 can be taken in-person or online through a series of recorded webinars. “Level 1 was like general education classes in college,” says Christopher de Lorimier, EA. “Level 1 gives you enough of an introduction [to representation] to begin feeling comfortable about the topics and makes you want to learn the details in future classes.”

De Lorimier completed Level 1 online in about three weeks. He found the online webinars to be convenient and easy to fit into his schedule. He was able to allocate time between clients and other work to focus on Level 1. “Since I could go at my own pace, I could easily start/stop as needed,” he says.

Clarice Landreth, EA, and Juan Montes, EA, also chose to take Level 1 online. For them, the online option allowed them to complete Levels 1 and 2 in the same year. “Doing Level 1 online was the only way to accomplish my goal,” Montes notes. “I was excited to complete Level 1 so I could get in-person instruction for Level 2 at the NAEA National Conference in Las Vegas.” Viewing the webinars on her own schedule, Landreth was able to complete Level 1 over the course of five business days. Though pleased with the ability to watch webinars on her own time, she understands the appeal of taking Level 1 classes in-person as it gives the student an opportunity to network and discuss course material with colleagues face-to-face.



## 2016 NTPI Level 1 Classes and Instructors

CLASS	CE	INSTRUCTOR
Overview of Representation	1CE	Sherrill Trovato, EA, USTCP
Introduction to Collections	3CE	David F. Miles, EA
Comm. with IRS & Notices	2CE	LG Brooks, EA
Introduction to Appeals	2CE	Robert E. McKenzie, EA, JD
Tax Research & Resources	2CE	Sherrill Trovato, EA, USTCP
Introduction to Examination	4CE	Alan L. Pinck, EA
Ethics for the Tax Practitioner	2CE	David E. Du Val, EA
Engagement Letters	1CE	Sherrill Trovato, EA, USTCP
Innocent Spouse	1CE	Karen L. Hawkins, JD
Transcripts and CSED Extenders	2CE	Clarice A. Landreth, EA
Introduction to Criminal Investigations	2CE	Ted A. Sinars, JD
Non-Filers	2CE	Jeffrey A. Schneider, EA

The online option wasn't available when Laurie Ziegler, EA, took Level 1, so she wasn't sure what to expect when she signed up for NTPI in 2005. "I was looking for CE and was hoping to attend an NAEA conference to learn more about the organization," Ziegler remembers. Completing each level of NTPI awards the participant twenty-four hours of CE credits including two hours of Ethics. By taking Level 1 in-person, you not only earn CE credits, but you are presented with the opportunity to attend NAEA's Annual Meeting and Board of Directors meeting held in August, or the November Board of Directors meeting in Orlando.

"It exposed me to a side of the organization I never knew existed ... Eventually, I ran for and was elected to the Affiliate Council and then the NAEA Board of Directors," Ziegler continues. "I can truly say that attending NTPI and taking Level 1 changed my life!"

For Jeff Schneider, EA, taking Level 1 in person meant student/instructor interaction. "I learn better via direct instructor contact," he says. "Also, I was able to meet many people in the same position I was in. The people I took Level 1 with are still my friends these many years later."

Don't handle much representation work? Schneider suggests that it's always best to be prepared. "A few weeks after I came home from Level 1, two clients called me to say that they received ninety-day letters (statutory notice of deficiency)," he says. "I'd never seen one outside of what I'd learned several weeks prior."

"It was that one instance that convinced me I needed to take as many [representation] classes as possible to better serve my clients and be the best EA I could be!"

\*\*\*\*\*

What does "representation" mean, anyway? A standard definition may be *the action of speaking or acting on behalf of someone*, but to NAEA members and NTPI Level 1 participants, it means something more.

"Representation means 'advocacy.' I've handled many cases where the IRS or other

tax authorities tell the taxpayer they don't need to hire anyone because they'll be helped through the process. BIG MISTAKE! Every one of those clients had their rights violated as they were assessed tax they did not owe because the client didn't understand what the auditor was asking for and/or what was presented didn't meet substantiation requirements. I was able to step in, present things in a professional and competent manner, and solve the client's problem. I advocated on their behalf using my accounting knowledge, legal background, Level 1 education, and tax knowledge ... I've obtained better results for every single one of my clients than they had obtained on their own. Representation is understanding the client's problem, the facts and circumstances, applicable law, IRM provisions, substantiation requirements, interplay between state and federal law, and zealously advocating on the client's behalf.

– Juan Montes, EA

"It means putting yourself in your client's shoes and [fighting] as hard as you can for their rights within the limits of the law and IRS guidelines. You must negotiate to the

best of your ability on your client's behalf."  
– Clarice Landreth, EA

"It means taking care of my clients in all facets of this profession. That also means preparing returns in the best possible manner as I am representing them just by preparing their return. My clients know that I have their back." – Jeff Schneider, EA

The National Tax Practice Institute has the potential to improve practices and change lives—not just your own, but the clients you serve. By signing up for Level 1, you're taking the first step toward NTPI Fellowship and joining an exclusive club of professional peers. Whether online or in-person, the knowledge gained by taking Level 1 is priceless and won't disappoint.

So, what are you waiting for? Have you signed up for Level 1? **EA**

### About the Author

*Julia Shenkar is the managing editor of the EA Journal and serves as NAEA's Educating America program manager. Julia holds a Bachelor's Degree in French and Non-Fiction Writing from Knox College.*

AUGUST 1-3

# 2016 NAEA National Conference

*Invest in Your Career*

*“Well-coordinated, on time, outstanding instructors and content – my first and surely not my last. Always attended IRS forums in Las Vegas – will now do NAEA [conferences]. Programs are much better run... sessions are excellent for covering the topics in full...cannot say how delighted I was!”*

We hear the feedback year after year, and expect this year’s conference at The Cosmopolitan of Las Vegas, August 1-3, to be another success! On the fence if you should join us in Vegas or not? Here’s why you can’t afford

to miss this investment opportunity for your career!

## **National Tax Practice Institute™**

The National Tax Practice Institute™ (NTPI®) offers attendees – EAs, CPAs, and tax attorneys – the opportunity to earn up to 24 IRS-approved CE credits in NTPI Levels 1, 2, 3, Graduate Level in Representation or Tax Preparation Issues.

Level 1, the first step in becoming an NTPI Fellow™, provides the basics of representation – an introduction to non-filers, communications with the IRS, engagement letters, collections, audits and appeals, as well as how to deal with criminal investigations.

Noted as the favorite level from most conference attendees, Level 2 centers around interactive case studies which keep participants on their toes as they work through real-life proceedings. 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. New this year is a course on representation terminology!

Level 3 is the final level required to receive the prestigious designation of NTPI Fellow. This level explores: an advanced study of examinations, appeals, and criminal investigation; bankruptcy and statutes of limitation; and also offers students a hands-on learning experience on offers in compromise with a workshop. Once you’ve completed Levels 1, 2, and 3 – in order – you will be presented with your certificate of fellowship during the graduation ceremony held on the last day of the conference! After the ceremony, celebrate your achievement with your graduating class and network with other tax professionals...you never know who may send you referrals in the future!

## **Graduate Level in Representation and Tax Preparation Issues**

Already an NTPI Fellow and wondering what’s next for you in your education? The Graduate Level in Representation offers Fellows and other advanced Circular 230 practitioners a unique curriculum of topical and highly complex representations courses. The NTPI Committee

makes sure the material is fresh every year so this is a track many attendees return to annually. This year’s program includes a discussion from Ted Sinars, JD, on the IRS’ Methods of Proving Income, a presentation from former IRS Director of Office of Professional Responsibility Karen Hawkins, JD, entitled “What Conduct is Most Likely to Result in Discipline Under Circular 230,” and civil tax fraud will be covered by Robert McKenzie, EA, JD.

For those interested in learning how to resolve tricky tax issues, Tax Preparation Issues is the track for you at this year’s conference! This three-day course offers solutions on how to handle difficult tax prep issues that may come your way. Attendees can look forward to a variety of topics covered in this track, including: a discussion of the ethics of tax preparation with LG Brooks, EA; Claudia Hill, EA, will share a bounty of helpful resources to save you time and increase your efficiency; and Dave Du Val, EA, will offer techniques to reduce the odds of a Schedule C Audit for your client. For a list of all course descriptions, visit [naea.org](http://naea.org).

## **NTPI Fellows**

You may be wondering why you should become an NTPI Fellow. This prestigious designation is the highest education achievement in representation and illustrates that you are fully qualified to represent your clients before the IRS. In addition to Fellows proudly advertising their status in their marketing materials, your achievement will be



Photographs courtesy of Sammy Vassilev



## COMMITTEE MEMBERS RESPONSIBLE FOR NAEA'S 2016 NATIONAL CONFERENCE

While NAEA's board of directors has oversight over all NAEA activities and programs, the following committees have worked tirelessly to ensure that NAEA's educational programming meets the needs of members. Education is more than simply meeting a number of CE hours—it is the groundwork necessary for enrolled agents to excel and maintain their tax expertise.

displayed on your NAEA online profile page and your name will be listed on our NTPI Fellows page on [naea.org](http://naea.org) (located under the Education tab). Taxpayers searching for an enrolled agent to manage their taxes may search for an NTPI Fellow on NAEA's "Find an EA Directory."

*"As a CPA who specializes in tax, I'm required to complete plenty of continuing education each year, but nothing I've attended has been anywhere near as valuable as the National Tax Practice Institute. The information covered was exactly what I needed – the course was challenging, but I enjoyed it immensely."*

### Lunch & Learns

We're excited to announce that there will be three sponsored lunch sessions during this year's conference! Canopy will sponsor the Monday, August 1 lunch session, Cetera is the sponsor of the lunch on Tuesday, August 2, and the Wednesday, August 3 lunch will be sponsored by Intuit. Use your lunch break to learn more about these wonderful companies and see how their products can help you run your business more efficiently. Lunch will be provided for the first

100 attendees and will be served on a first come, first served basis.

- **Monday, August 1 – Intro to Canopy: Practice Management and Tax Resolution Software**

This session dives into Canopy's easy-to-use practice management and tax resolution software that helps make tax professionals' work more efficient, simple, and lucrative. Canopy eliminates busy work by organizing clients and tasks, making client communication seamless, auto-populating IRS forms, automating tax analysis, storing data and documents, and more.

- **Tuesday, August 2 – Key Steps to Adding Wealth Management to Your Practice**

Wealth management frequently emerges as a logical area for potential business expansion, in no small part because successful independent tax advisors already possess a detailed view of their clients' financial matters. Join Cetera for lunch and to hear about tips on expanding into wealth management, client base prospecting tools and business plan development.

- **Wednesday, August 3 – Lunch with Intuit: Advanced Identity Theft**

Intuit Inc. creates business and financial management solutions that simplify the business of life. The ProConnect Group, which

### EDUCATION COMMITTEE

Alan Pinck, EA (Chair)  
Cathy Clow, EA  
Gary LaRoy, EA  
Aaron B. Whitaker Jr., EA

### NTPI 2016

#### PLANNING COMMITTEE

Geri Bowman EA, CPA,  
USTCP (Chair)  
Melinda Bossard, EA, USTCP  
Clayton Brown, EA, USTCP  
Jennifer Brown, EA  
Jeff Schneider, EA

### TAX PREP/ PRACTICE MANAGEMENT

#### PLANNING COMMITTEE

Bill Nemeth, EA (Chair)  
Catherine Bostock-Hudy, EA  
John Kristianson, EA  
David Mellem, EA  
Don Rosenberg, EA

### NATIONAL CONFERENCE SPEAKERS AND DISCUSSION LEADERS

NAEA is extremely fortunate to have top-notch speakers participating in the National Conference. The following is an alphabetical listing of instructors and discussion leaders as of March 1, 2016.

Aaron Blau, EA, CPA  
Melinda Bossard, EA, USTCP  
Geri Bowman, EA, CPA, USTCP  
LG Brooks, EA  
Clayton Brown, EA, USTCP  
Salvatore P. Candela, EA  
Catherine A. Clow, EA  
Frank Degen, EA, USTCP  
Joseph Dimino, EA  
Marc Dombrowski, EA  
David E. Du Val, EA  
Bert Hartmann, EA  
Claudia A. Hill, EA  
Kevin C. Huston, EA, USTCP  
Karen L. Hawkins, JD  
Jake Johnstun, EA

Amy King, EA  
Ann Kummer, EA, CPA  
Clarice Landreth, EA  
Howard Levy, JD  
Robert E. McKenzie, EA, JD  
David F. Miles, EA  
Alice Orzechowski, EA, CPA  
Alan Pinck, EA  
Ricardo V Rivas, EA  
Jeffrey A. Schneider, EA  
Ted Sinars, JD  
Karen M. Summerhays, EA,  
USTCP  
Sherrill Trovato, EA, USTCP  
Aaron B. Whitaker Jr, EA  
Lorraine Zistler, EA, CPA



flagship products include Lacerte, ProSeries, and Tax Online, is committed to building stronger connections between tax professionals and their clients with value-added resources to help tax professionals save time, grow their practice and make a difference in their clients' lives. Please join us during your last lunch break of the conference for an Advanced Identity Theft session to learn more about the steps that tax professionals can take to secure their information and combat identity theft.

*“All instructors were helpful and provided good information and tools to use in practice.”*

### Event Highlights

This year's plenary is a can't-miss event, especially for those interested in taking their practice to the next level! Plenary speaker, NTPI Fellow, and Tax Preparation Issues Instructor Kevin Huston, EA, USTCP, will cover a variety of tips for practice management that you can apply to your own business, including: marketing to new clients; how to get started in tax resolution; opening and maintaining office policies and procedures; managing workflow; best practices for engagement letters, retainers; an interview walk-through of new clients; and more! Make sure to read Kevin's article in this issue of *EA Journal* on page 6.

A big thank you to Paychex who is once again the sponsor of the welcome reception on

Monday, August 1, right after the plenary! NAEA's annual members meeting will be held Tuesday, August 2 from 5:15 to 7:00 p.m. All NAEA Members are encouraged to attend and participate in discussions on the association's governance, strategic direction and future priorities. Join us and help shape the future of your association!

Congratulate the newest class of NTPI Fellows during the graduation ceremony on Wednesday, August 3 from 5:30 to 7:00 p.m. NAEA will also recognize exceptional members who have demonstrated leadership and vision during this time. The graduation and awards presentation will be followed by a brief reception – another great opportunity to network!

The NAEA Board of Directors will meet at 8:30 a.m. on Thursday, August 4. NAEA Members in good standing are invited to attend and may address the board during a designated segment.

### Scholarships are Available!

The NAEA Education Foundation offers scholarships for the national conference. Scholarship applications are due by **Wednesday, June 1, 2016**. Any applications received after June 1 will not be accepted. Attendees selected to receive a scholarship will be notified by June 27. If you would like to register for the conference ahead of time, you are welcome to do so; if you are chosen as a scholarship recipient, your registration fee will be refunded. Please note that you are

only eligible to receive one scholarship per year. A separate application period will be held in the late summer for NTPI ORL.

### Hotel Information

All events will take place at the luxurious Cosmopolitan of Las Vegas. To make a reservation, call 855-435-0005 and make sure to mention group code **SNMNN6** to receive the discount! You may also make your hotel reservation by visiting <https://resweb.passkey.com/go/SNMNN6>.

The room rate is \$149 single or double occupancy, plus 13% tax for program participants. A mandatory resort fee of \$10 per night will be charged and includes internet access throughout the property, domestic long-distance, fitness center and tennis court access.

Reservations must be made by Wednesday, July 6, 2016 or until the availability in the room block is exhausted. A deposit of the first night room rate and tax will be charged to your credit card immediately. If you need to cancel, please do so 48 hours prior to arrival for a full refund of the first night room and tax. Reservations canceled within 48 hours of arrival are subject to a penalty of the first night room and tax.

### Questions?

If you have any questions about the national conference, please contact Alex Rosen ([arosen@naea.org](mailto:arosen@naea.org)) or Holli Jones Kimbrough ([hjk@naea.org](mailto:hjk@naea.org)).

# NAEA NATIONAL CONFERENCE LAS VEGAS 2016

## SPECIAL EVENTS

### MONDAY AUGUST 1

#### Lunch & Learn with Canopy:

#### **Practice Management and Tax Resolution Software..... NOON—12:50 PM**

This session dives into Canopy's easy-to-use practice management and tax resolution software that helps make tax professionals' work more efficient, simple, and lucrative. Canopy eliminates busy work by organizing clients and tasks, making client communication seamless, auto-populating IRS forms, automating tax analysis, storing data and documents, and more.

#### **Welcome Reception and Practice Management Plenary ..... 4:40—6:30 PM**

### TUESDAY AUGUST 2

#### Lunch & Learn with Cetera:

#### **Key Steps to Adding Wealth Management to Your Practice ..... NOON—12:50 PM**

Wealth management frequently emerges as a logical area for potential business expansion, in no small part because successful independent tax advisors already possess a detailed view of their clients' financial matters. Join Cetera for lunch and to hear about tips on expanding into wealth management, client base prospecting tools and business plan development.

#### **NAEA Annual Meeting..... 5:15—7 PM**

#### **2016 NAEA PAC Club Level Reception † ..... 7—8 PM**

† For NAEA PAC Club Level members only

### WEDNESDAY AUGUST 3

#### Lunch & Learn with Intuit:

#### **Advanced Identity Theft ..... NOON—12:50 PM**

Intuit Inc. creates business and financial management solutions that simplify the business of life. The ProConnect Group, which flagship products include Lacerte, ProSeries, and Tax Online, is committed to building stronger connections between tax professionals and their clients with value-added resources to help tax professionals save time, grow their practice and make a difference in their clients' lives. Please join us during your last lunch break of the conference for an Advanced Identity Theft session to learn more about the steps that tax professionals can take to secure their information and combat identity theft.

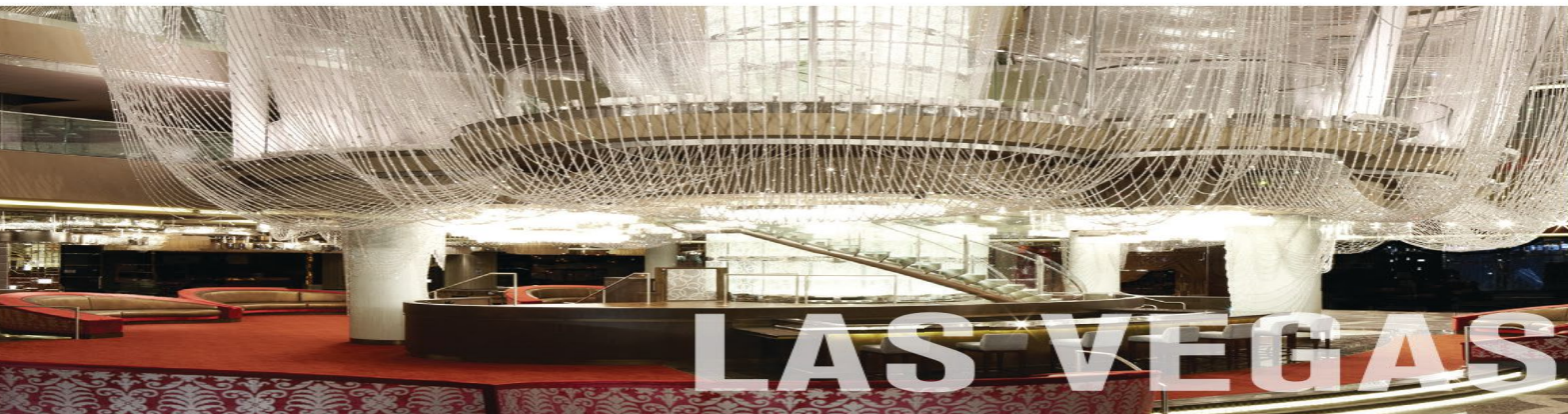
#### **NTPI Graduation and NAEA National Awards..... 5:30—7 PM**

### THURSDAY AUGUST 4

#### **NAEA Board Meeting ..... starting at 8:30 AM**

#### **NAEA Education Foundation Meeting ..... Immediately Following NAEA Board Meeting**

PHOTO COURTESY OF THE COSMOPOLITAN LAS VEGAS



**LEVEL**  
**PRESENTATION**

**TAX FRAUD (McKenzie)**

**SPOUSE (Candela)**

**SEPARATE PROPERTY (Levy)**

**ESTATE CASE (Pinck)**

**BOOK (Degen)**

**ISSUES OF INTEREST (Trovato)**

**STATE AUTHORITY (Degen)**

**OF PROVING INCOME (Sinars)**

**IN (Miles)**

**ORDER CIRCULAR 230 (Hawkins)**

**TAX PREPARATION ISSUES**

**K-1s AND PTPS (Huston)**

**PREPARATION ETHICS (Brooks)**

**YOUR TAX IQ (Degen)**

**REAL ESTATE RENTALS (Huston)**

**FORM 3115 (Huston)**

**SCHEDULE C (Du Val)**

**FOREIGN INCOME, CREDITS & FBAR (Du Val)**

**NOL & AMT NOLS (Huston)**

**1040 CREDITS (Orzechowski)**

**DEATH & TAXES: FORM 1041 (Orzechowski)**

**TAX RESEARCH (Hill)**

**FRINGE BENEFITS (Orzechowski)**

**Tax Practice Institute™ (NTPI®)**

multi-level, extensive program developed to sharpen the representation skills of enrolled practitioners. With each step of this program, participants expand their knowledge and skills, and gain the confidence needed to successfully guide clients through the often challenging maze of IRS codes, internal regulations, and entity structure.

# SCHEDULE-AT-A-GLANCE

	NTPI LEVEL 1	NTPI LEVEL 2	NTPI LEVEL 3	GRADUATE LEVEL IN REPRESENTATION
<b>MONDAY AUGUST 1</b>	OVERVIEW OF REPRESENTATION (Trovato)	REPRESENTATION TERMINOLOGY (Bowman)	CORRECTING BAD ACTIONS (Brooks)	DEFENDING CIVIL
	INTRO. TO COLLECTIONS (Miles)	NON-FILERS & AUDIT RECON. (C. Brown)	ADVANCED CRIMINAL TAX (McKenzie)	ADV. INNOCENT
	COMMUNICATING WITH IRS (Brooks)	FORM 1040 AUDITS (Pinck)	REPRESENTATION ETHICS (Trovato)	COMMUNITY/SE
	INTRO. TO APPEALS (McKenzie)	PREPARING FOR AN AUDIT (Blau)	STATUTE OF LIMITATIONS (Degen)	
<b>TUESDAY AUGUST 2</b>	TAX RESEARCH (Trovato)	ENFORCED COLLECTIONS (Whitaker)	BANKRUPTCY (Levy)	ADVANCED EXAM
	INTRO. TO EXAMINATION (Pinck)	EXAMINATION APPEALS (Hartmann)	ADVANCED APPEALS (Candela)	PENALTY HANDB
	ETHICS (Du Val)	COLLECTION APPEALS (Whitaker)	ADV. TRUST FUND (Levy)	TAX COURT CAS
		FOIA (Candela)		IRC: THE ULTIMA
<b>WEDNESDAY AUGUST 3</b>	ENGAGEMENT LETTERS (Trovato)	TRUST FUND RECOVERY PENALTY (Dombrowski)	ADVANCED EXAMINATIONS (Hill)	IRS METHODS O
	INNOCENT SPOUSE (Hawkins)	ETHICS (King)	FORM 656 & 433-A OIC (Levy)	CASE EVOLUTIO
	TRANSCRIPTS (Landreth)	COLLECTION RESOLUTIONS (Dombrowski)		DISCIPLINE UND
	INTRODUCTION TO CI (Sinars)	WRAP UP (Bowman)		
	NON-FILERS (Schneider)			

**\*REGISTRATION NOTE:** You may only register for a complete, pre-set track. Only enrolled agents, CPAs, and tax attorneys may register for National Tax Practice Institute™ (NTPITM) Levels 1, 2, 3, or the Graduate Level in Representation. Completion of Levels 1, 2, and 3 (in order) are required to become an NTPITM Fellow. Registration for Levels 2 and 3 requires the successful completion of the prior level. The Graduate Level in Representation is designed for NTPITM Fellows and other highly-experienced practitioners.

**\*DAILY SCHEDULE NOTE:** Classes will be held daily from 8 AM-4:40 PM. Continental breakfast will be available daily from 7-8 AM. A morning and afternoon break will be provided from 9:40-10 AM and 2:40-3 PM. In addition, the conference will break for lunch (on your own) from 11:40 AM-1 PM daily. Canopy, Cetera and Intuit will each offer a lunch and learn for 100 attendees. Please note lunch will be served on a first come, first served basis.

See [naea.org](http://naea.org) for online registration, IRS program numbers, course descriptions and more.

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**NA**

**Register early and save \$150!**

**Personal Information**

Your name badge will reflect the information included on this registration form, so please print clearly.

Check here if you have any disability that requires a special accommodation to fully participate. **Please attach a statement of your needs.**

NAME \_\_\_\_\_ NICKNAME (FOR BADGE) \_\_\_\_\_

P \_\_\_\_\_ PTIN Please include your PTIN so your CE can be reported to the IRS.

Member  Non-Member NAEA ID# \_\_\_\_\_  EA  CPA  JD  USTCP  OTHER \_\_\_\_\_

ORGANIZATION \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ FAX \_\_\_\_\_ EMAIL \_\_\_\_\_

**Course Selection Options**

The National Tax Practice Institute™ (NTPI®) is only open to enrolled agents, CPAs and tax attorneys. If your interest is to become an NTPI Fellow, taking the levels in order is imperative. **Registration is only available for full tracks.**

**SEE WWW.NAEA.ORG FOR PROGRAM NUMBERS**

- |   |         |       |
|---|---------|-------|
| <input type="checkbox"/> NTPI Level 1                     | MON-WED | 24 CE |
| <input type="checkbox"/> NTPI Level 2*                    | MON-WED | 24 CE |
| <input type="checkbox"/> NTPI Level 3                     | MON-WED | 24 CE |
| <input type="checkbox"/> Graduate Level in Representation | MON-WED | 24 CE |
| <input type="checkbox"/> Tax Preparation Issues           | MON-WED | 24 CE |

Noted as the favorite level of attendees, Level 2 centers around real-life cases worked in groups of 9, 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 large number of instructors.

**Register Early & Save!**

**Early Bird:** Postmarked or received on or by Wednesday, July 6, 2016.

**Regular:** Postmarked or received on or after Thursday, July 7, 2016.

- |                               |         |
|-------------------------------|---------|
| Member (Early Bird) .....     | \$795   |
| Member (Regular) .....        | \$945   |
| Non-Member (Early Bird) ..... | \$955   |
| Non-Member (Regular) .....    | \$1,235 |

\*Additional \$55 workshop fee for Level 2

**Total Due:** \_\_\_\_\_

**Payment**

- Check included payable to NAEA  
 MC  VISA  AMEX

\_\_\_\_\_ CARD NUMBER

\_\_\_\_\_ EXP. DATE

\_\_\_\_\_ CARDHOLDER'S NAME (AS IT APPEARS ON CARD)

\_\_\_\_\_ SIGNATURE

\_\_\_\_\_ DATE

**REGISTER BY**  
**Fax, mail, or at [www.naea.org](http://www.naea.org)**  
 Return completed registration form  
 and payment to:  
 1730 Rhode Island Ave. NW, Suite 400  
 Washington, DC 20036  
 Fax: 202.822.6270

All registrants will receive a confirmation e-mail.  
 Contact NAEA at [education@naea.org](mailto:education@naea.org) or 855.880.6232 with any concerns.  
 See cancellation policy below.

**Cancellation Policy**

Requests for refunds must be received in writing by July 1, 2016 and will be subject to a \$75 administrative fee. No refunds will be granted after July 2, 2016.



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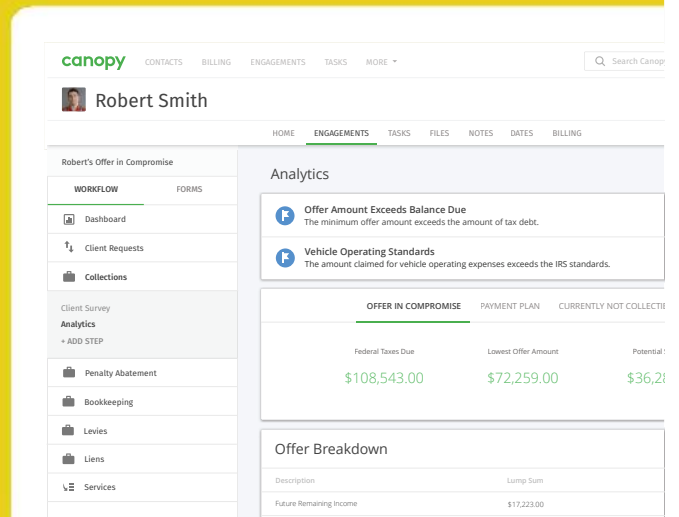


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