

# 2011 NAEA

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## NATIONAL CONFERENCE

**Course descriptions for each 2011 NAEA National Conference track** are listed below. To review the class descriptions for each track or for specific classes, click on the links to jump to your preferred track. Individual sessions from Levels 1 and 3, the Graduate Level in Representation or the Tax Prep Issues/Practice Management track may be selected as part of the Open track. NAEA's National Conference will be held August 7-9, 2011 at the [Mandalay Bay Hotel and Casino](#) in Las Vegas. Full information on the National Conference can be found at [www.naea.org](http://www.naea.org).

Classes will be held daily from 8:00am-4:40pm. A morning and afternoon break will be provided from 9:40am-10:00am and 2:40pm-3:00pm. In addition, the conference will break for lunch (on your own and can be purchased in the exhibit hall) from 11:40am-1:00pm daily.

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### **National Tax Practice Institute® (NTPI™)**

At its core, NTPI is a three-level program developed to sharpen the skills of practitioners at all stages of their careers. With each level of this program, participants expand their knowledge and skills, and gain the confidence needed to guide their clients successfully through the often challenging maze of the Internal Revenue Code, tax regulations, and agency structure.

Enrolled agents who successfully complete Levels 1, 2 and 3 (in order) become *Fellows of NAEA's National Tax Practice Institute™*. Those who become Fellows join ranks with others who have achieved the highest educational achievement in representation. Prospective clients using the "Find an Enrolled Agent" directory on the NAEA website may include "Fellow" in their search criteria. The member profiles of Fellows also showcase this designation, adding a level of distinction to their expertise.

All sessions qualify for CPE credit. NTPI Levels 1, 2, and 3 are open only to Circular 230 practitioners.

## **Level 1 (Sun, Mon, Tues)**

Enter the world of representation! In Level 1, you'll learn fundamental representation skills you can immediately put to use in your practice. If your intention is to become a Fellow of NTPI, this is the first level you must complete.

### **Overview of Representation – 3 CPE (Sun, 8:00am-10:50am)**

Essential information enrolled agents need to represent their clients successfully before IRS will be covered, including uses and rules for IRS Form 2848 (Power of Attorney and Declaration of Representative). The class will discuss general procedures that EAs and IRS staff are required to follow within an audit and during collection activities. The course will also explore appeal rights and process. In addition, the course will touch upon E-Services and other online tools available to the tax practitioner.

Instructor: Helen O'Planick, EA

### **Introduction to Criminal Investigations – 2 CPE (Sun, 10:50am-1:50pm)**

Study the principles of criminal tax investigation and learn how to answer the questions most frequently asked by clients and preparers. The class will discuss specific situations and the best ways to protect yourself and your client when confronted with an existing or potential criminal investigation. One step, right or wrong, during a criminal investigation can make a major difference.

Instructor: Theodore A. Sinars, JD

### **Communicating with IRS – 3 CPE (Sun, 1:50pm-4:40pm)**

This course explores the fundamental approaches to communicating with IRS in all realms of representation, including exam, collection and appeals. Among the topics to review are how to contact various IRS offices, privacy and confidentiality, levels of authority, and privileged matters, among other general tax communication issues. Proper communication protocol in the area of taxation will also be discussed.

Instructor: LG Brooks, EA

### **Engagement Letters – 1 CPE (Mon, 8:00-8:50am)**

This presentation will explain the use of engagement letters in tax representation (as distinct from tax preparation) and why they are a best business practice. As engagement letters define the scope and objectives and set out the details, terms, responsibilities and understandings of each party, a well-written engagement letter will typically reduce the risk of misunderstandings, and should, at minimum, cover the issues, tax periods involved, duration and professional fees.

Instructor: S. Dean Saul, EA

### **Introduction to Examination – 4 CPE (Mon, 8:50am-1:50pm)**

Since protecting taxpayers' rights is our primary duty as representatives, it is crucial that we understand IRS examiners' priorities and techniques when defending taxpayers under audit. From relatively simple correspondence audits to complex field exams, this course offers practitioners a range of tools and the practical knowledge to be an effective advocate, providing the best possible results for clients under audit. Become familiar with every step of the audit process; IRS selection and classification, pre-audit communications, essential research, records and preparation, the role of the audit/audit manager, and managing client expectations.

Instructor: Jennifer MacMillan, EA

### **Introduction to Appeals – 3 CPE (Mon, 1:50pm-4:40pm)**

What happens when the exam result is unsatisfactory? What issues can be heard by appeals? This introductory class discusses the representative's role within IRS Appeals Division process including how to write a protest and what alternative dispute resolution programs are available. Approximately 85% of unagreed exam cases are settled in appeals. Learn how to prepare for an appeals conference that emphasizes IRS' hazard of litigation.

Instructor: Bert Hartmann, EA

### **Introduction to Collections – 4 CPE (Tues, 8:00am-11:40am)**

The course will cover the fundamentals of the IRS collection system and skill set needed by those Circular 230 practitioners just beginning to represent clients in collection due process cases and who may be unfamiliar with either lien or levy cases. Attendees will gain specific Internal Revenue Code and Internal Revenue Manual knowledge essential to collection alternatives such as offers in compromise, installment agreements and partial payment installment agreements. Also to be discussed are the appropriate timing and use of the collection due process and collection appeals program, as well as the Taxpayer Advocate Office to accomplish client goals.

Instructor: David F. Miles, EA

### **Ethics in Representation – 2 CPE (Tues, 1:00pm-2:40pm)**

Circular 230 practitioners walk a fine line between the implicit trust from clients and explicit trust from IRS. This course covers the myriad regulations enrolled agents must follow, the latest changes to Circular 230, and common ethical dilemmas. Specific ethical issues to be discussed include due diligence, conflicting interests, information to be furnished, and prompt disposition of pending matters, as well as the numerous perils, pitfalls, and penalties for failure to follow the rules.

Instructor: Jennifer MacMillan, EA

### **Representing Non-Filers – 2 CPE (Tues, 3:00pm-4:40pm)**

Why do some taxpayers never start, or stop, filing tax returns? How many years of returns must be filed to bring a taxpayer into compliance? This course discusses the challenges of representing non-filers while preparing overdue returns and assisting in the resolution of IRS issues related to non-filing, including examination and/or collection. Topics include IRS computer matching documents and notices, substitutes for return, penalty abatement, under-reporter issues, and potential criminal exposure. At the completion of the course, participants will have a broader understanding of resolving non-filer issues.

Instructor: S. Dean Saul, EA

### **Level 2 (Sun, Mon, Tues)**

This level employs a unique case study approach to instruction that increases learning speed and retention. Level 2 must be taken as a complete track, and individual sessions may not be taken as part of the "Taste" track. Due to the participatory nature of this level, individual class descriptions are not available. Completion of Level 1 is a prerequisite for Level 2. The following subject areas will be covered in Level 2:

- Form 1040 Audit
- Formal Appeals
- Audit Reconsiderations
- Non-Filers and SFRs
- FOIA Request and Transcripts

- Collection Information Statement – Form 433
- Case Resolutions
- Collection Appeals - CDP
- Ethics
- Trust Fund Penalties
- Panel Discussion: TC/Conflict of Interest/Privilege/TP Rights

### **Level 2 Instructors:**

Catherine Clow, EA; Marc Dombrowski, EA; Bert Hartmann, EA; Don Rosenberg, EA; Craig C. Smith, EA, USTCP; Nadine Smith, EA; Linda Wegge, EA

### **Level 2 Discussion Leaders:**

Sal Candela, EA; Amy King, EA; Ricardo Rivas, EA; Richard Reedman, EA, USTCP; Aaron Whitaker, EA

### **Level 3 (Sun, Mon, Tues)**

Completion of Level 2 is a prerequisite for Level 3. This level is for the more advanced tax practitioner dedicated to enhancing his or her knowledge of representation. In order to become a Fellow of NTPI, you must successfully complete Levels 1, 2 and 3 in order.

#### **Outer Limits – 2 CPE (Sun, 8:00am-9:40am)**

Whenever enrolled agents explore avenues beyond tax preparation and representation, they may be held to a higher standard of care. This course will explore the “outer limits” of tax practice, not only with respect to the restriction on practicing law without a license, but also those areas that might expose EAs to liability from malpractice claims and/or violations of Circular 230.

Instructor: Theodore A. Sinars, JD

#### **Ethical Dilemmas – 2 CPE (Sun, 10:00am-11:40am)**

How do you handle the shades of gray that regularly occur in your practice? What is your duty to the client, IRS, the tax administrative system and yourself under Circular 230? This interactive class uses case studies and real world scenarios to highlight ethical dilemmas applicable to tax preparation and representation of taxpayers before the examination, appeals and collections divisions of IRS.

Instructor: Jennifer MacMillan, EA

#### **Advanced Examination – 4 CPE (Sun, 1:00pm-4:40pm)**

IRS recently announced significant increases in enforcement. These circumstances are obligating more and more taxpayers to file Tax Court petitions and resolve their cases through the litigation process. Ironically, this shift makes the actions of tax representatives early in the process (*i.e.*, during audit and appeal) even more important, not less. This presentation offers practical guidance to tax practitioners on how to adopt early audit strategies to render the best long-term results for the taxpayer.

Instructor: Jennifer MacMillan, EA

### **Correcting Bad Actions of Clients – 2 CPE (Mon, 8:00am-9:40am)**

This course will explore ways to return the taxpayer to compliance by solving all too common exam and collection problems, such as the taxpayer's impermissible transfer of assets to avoid IRS collection, erroneously filed 433-A and 433-B financial statements and offers in compromise or other collection circumstances. Furthermore, we will discuss the improper use of withholding credits when no employment taxes have been paid; improper deductions and expenses; under-reported income from legal and illegal sources; abusive trusts or LLCs; and tax protestors and non-filers. Expand your skills and learn procedures that will enable you to extricate your clients from the abyss of prior bad advice, while protecting yourself and your practice.

Instructor: Theodore A. Sinars, JD

### **Statute of Limitations – 2 CPE (Mon, 10:00am-11:40am)**

The statute of limitations is a component of federal tax law that governs the time frame of various issues including the filing of legal actions, protective claims and other beneficial tax provisions. It also governs the time frame within which the government must assess and collect tax liabilities. This course will identify statutes of limitations that affect taxpayers and the government. Properly calculating a particular statute of limitations, the ability to "toll" or extend and the parties' legal rights will be covered.

Instructor: LG Brooks, EA

### **Advanced Collections and Bankruptcy – 4 CPE (Mon, 1:00pm-4:40pm)**

This course will explore federal tax liens, Internal Revenue Code Sec. 6323, and the legal and procedural background for filing. Various options for clients, including releases, revocations, withdrawals, certificates of discharge, certificates of subordination, certificates of non-attachment, and appeals will be discussed. Bankruptcy is a powerful tool in solving IRS collection cases and may be attractive for your client. Learn high-level techniques to improve your skills as a Circular 230 practitioner.

Instructor: Howard Levy, JD

### **Advanced Appeals – 4 CPE (Tues, 8:00am-11:40am)**

This course will discuss the appeals procedure with emphasis on case development from the examination audit to appeals. After completion of the course, practitioners will have an understanding of how to prepare an audit protest and how to successfully negotiate and settle a case before appeals. Special emphasis will be placed on successful and proven negotiation skills and tactics.

Instructor: Theodore A. Sinars, JD

### **Trust Fund Recovery – 2 CPE (Tues, 1:00pm-2:40pm)**

Learn how IRS pursues business owners and their employees seeking to impose personal liability for unpaid withholding taxes. This course will cover IRS procedure in developing its case against owners and employees, case study examples of likely trust fund scenarios, appeals procedures to dispute imposition of the trust fund penalty, and dealing with collection problems caused by trust fund penalties. Emphasis will be placed on who IRS targets for trust fund taxes. Available taxpayer defenses to the penalty, including lack of responsibility and willfulness, will be explored.

Instructor: Howard Levy, JD

### **Advanced Criminal Tax Issues – 2 CPE (Tues, 3:00pm-4:40pm)**

This course will examine the priorities of the IRS Criminal Investigations Division and issues in representing taxpayers before and during an IRS criminal tax investigation. Recent criminal prosecutions and the focus of the CI Division on tax practitioners will be reviewed. Issues of indications of fraud during the civil IRS examination (eggshell audit), the limitations of the IRC 7525 accountant-client privilege and sentencing issues in criminal tax cases will also be explored.

Instructor: Eric L. Green, JD

### **Graduate Level in Representation (Sun, Mon, Tues)**

The Graduate Level in Representation is open for NTPI Fellows and other highly-qualified representation practitioners. In these sessions, nationally-recognized speakers engage participants in high-level discussions on key topics. The Graduate Level program encourages networking and building relationships that provide inspiration and support for all participants.

All sessions qualify for CPE credit. The Graduate Level in Representation classes are open only to Circular 230 practitioners.

### **Pay Up: Employment Tax Cases – 4 CPE (Sun, 8:00am-11:40am)**

Many small businesses have major compliance issues arising from the current recession. This class will provide a problem solving approach to resolving employment tax cases. The course will focus on the following topics: cascading FTD penalties, disqualified employment tax levies, negotiating installment agreements for employment taxes, trust fund recovery penalties, independent contractor employee issues and offers in compromise for in-business taxpayers.

Instructor: Robert McKenzie, EA, JD, USTCP

### **He Said, She Said: Is Any Spouse Really Innocent? – 2 CPE (Sun, 1:00pm-2:40pm)**

Although many taxpayers enjoy substantial tax benefits from filing joint returns, those benefits may be negated as each spouse has joint and several liability. IRS may offset a current year joint refund to pay a separate obligation of one spouse. In community property states, married individuals face the more onerous duty to pay taxes on ½ of a spouse's income even when they file a married filing separate return. This course will cover three methods to secure relief from spousal liability. Claudia Hill, EA and Bob McKenzie, JD, EA, will lead a lively discussion of the pros & cons of innocent spouse relief and discuss other options for dealing with outstanding tax obligations in domestic relations matters.

Instructors: Claudia Hill, EA; Robert McKenzie, EA, JD, USTCP

### **Doing it Right in Representation Practice – 2 CPE (Sun, 3:00pm-4:40pm)**

Advocating for your client's interest can frequently place the advisor in a difficult place as you balance the obligation to the client with an obligation to the tax system. Conflicts can arise when the representative who prepared the return is presented with information that differs from what was made available to them when the return was prepared. This session will raise issues through the discussion of scenarios.

Instructor: Claudia Hill, EA

**Tax Court in Session: Judge Juan Vasquez Presiding – 4 CPE (Mon, 8:00am-11:40am)**

Don't miss this exciting interactive session, which promises to be the highlight of the graduate program! Judge Juan Vasquez, appointed to the US Tax Court by President Clinton in 1995, will lead you through the process from tax court petition to trial and review the essential documents, including a Statutory Notice of Deficiency. The course culminates in a mock trial presided over by Judge Vasquez, followed by a question and answer session.

Instructors: Judge Juan Vasquez; Francis Degen, EA, USTCP; Mike Cunningham, EA, USTCP; Sherrill Trovato, EA, USTCP; Louis Arthur, EA

**The Voice of Authority: An Interview with Deborah Butler – 2 CPE (Mon, 1:00pm-2:40pm)**

Office of Chief Counsel provides legal advisory to IRS Commissioner on all matters pertaining to the interpretation, administration and enforcement of the Internal Revenue laws as well as legal guidance and interpretive advice to IRS, Treasury and to taxpayers. Deborah Butler is the Associate Chief Counsel (Procedure and Administration). Her office's responsibilities include matters relating to the reporting and payment of taxes; assessment and collection of taxes; the abatement, credit or refund of over-assessments or over-payments of taxes; the filing of information returns; bankruptcy; disclosure; FOIA; privacy law; litigation sanctions; judicial doctrines; ethics; and liaison with the courts. Claudia Hill, EA will interview Ms. Butler regarding matters of interest to taxpayer advocates and non-attorney taxpayer representatives.

Instructors: Deborah A. Butler, JD; Claudia Hill, EA

**Responding to Statutory Notices of Deficiency: How Far Can the Non-Attorney Go? – 2 CPE (Mon, 3:00pm-4:40pm)**

As a result of inability or delay in responding to an IRS challenge to their return, or simply IRS closing the case without warning, a Statutory Notice of Deficiency (SND) is issued. The taxpayer must then respond or lose their opportunity to contest the liability prior to efforts by IRS to collect it. The proper response to a SND is a petition to the US Tax Court, at least temporarily taking the process out of the administrative resolution arena. Learn how far the enrolled agent can go in representing their client in this circumstance.

Instructors: Claudia Hill, EA; Ted Sinars, JD

**Everything You Ever Wanted to Know About IRS... – 2 CPE (Tues, 8:00am-9:40am)**

Two tax administration heavy hitters, current IRS Deputy Commissioner Beth Tucker and former IRS Acting Commissioner Kevin Brown team up to offer their observations on IRS enforcement trends, practices, and policies. In this moderated seminar environment, Brown brings his experience managing an office of tax advocates while Tucker provides her perspective as a senior policymaker. And you get to ask the questions!

Instructors: Kevin Brown, JD; Beth Tucker

**When are Hard Times Hard Enough? Penalty Abatement Strategies –2 CPE (Tues, 10:00am-11:40am)**

An increasing number of taxpayers face genuine financial distress during this floundering economy. IRS and other taxing agencies are using every avenue available to replenish the public coffers. This course, presented by a tax attorney whose practice is devoted to tax disputes, provides tax representatives with the ammunition they need to mount a valiant (and hopefully successful) financial-distress defense to delinquency penalties.

Instructor: Hale E. Sheppard, JD

### **Current Issues in Collection: IRS Collection Policy – 2 CPE (Tues, 1:00pm-2:40pm)**

IRS' Director, Collection Policy, Scott Reisher, will lead an interactive seminar focused on collection policy trends and developments. While he will pay particular attention to the Fresh Start Initiative announced in early 2011 by Commissioner Shulman, he will also address a variety of other issues, including case resolution alternatives. Make sure to come with your own questions and/or observations so you can benefit from his insider's perspective!

Instructor: Scott Reisher

### **Advanced Criminal Investigations – 2 CPE (Tues 3:00pm-4:40pm)**

You have had the basics so now let's get specific. Does your case have criminal overtones? Find out what factors to consider, the best positions to take, and when to consult an attorney. We will explore examples of corporate fraud, employment tax, abusive tax schemes, non-filer initiatives, and preparer fraud. Also, how tax practitioners can assist attorneys whose clients are subjects of criminal tax investigations. Expand your knowledge of prosecution theories and respective defenses so you are an asset to your client.

Instructor: LG Brooks, EA

### **Tax Prep Issues/Practice Management (Sun, Mon, Tues)**

This track is open to all tax preparers, and includes two full days of individual tax preparation sessions and one full day of practice management topics to "Build Your Business." Please note that the tax prep sessions qualify for IRS CPE credit, while the practice management session qualifies only towards NAEA's CPE requirement.

### **A Practical Guide to Estates and Trusts: Form 1041 – 2 CPE (Sun, 8:00am-9:40am)**

This course offers an advanced explanation of estate and trust documents and the proper procedure for income recordation. A discussion of fiduciary accounting will define the terms and issues involved in preparing estate and trust returns. Learn to avoid common pitfalls in estates and trusts representation and prepare a detailed final estate return.

Instructor: Kathy Suits, EA

### **Final Estate Filing: Form 706 – 2 CPE (Sun, 10:00am-11:40am)**

This session will review the preparation of all schedules of Form 706. Learn the difference between income taxation and estate taxation and review the basis rules for decedents who died in 2010 or later. In addition, the course will examine which items are reportable and how they differ from regular income tax. The distinction between probateable assets and taxable assets will also be covered.

Instructor: Vicki McGinn, EA

### **Non-Profit Filing: Form 990 – 2 CPE (Sun, 1:00pm-2:40pm)**

This course is a must for those who prepare Form 990 for their clients. Much has changed in the last few years with new schedules and new filing requirements and a vastly expanded form. We will examine the various changes and work through an example.

Instructor: Betsey Buckingham, EA

### **Tax Issues for Subchapter S Corporations – 2 CPE (Sun, 3:00pm-4:40pm)**

S-Corporation taxpayers encounter issues of special importance. This course will examine reasonable compensation, use and restoration of a loan basis, self-rental and home office issues, fringe benefit limitations and the new small employer health insurance credit. Emphasis will be placed on the compliance and accounting aspects of these matters.

Instructor: Lawrence Zimble, EA

### **Profit and Loss from Business: Schedule C – 2 CPE (Mon, 8:00am-9:40am)**

This course will explore a range of issues affecting the Schedule C filer including timing of SE income, employment of family members, employee benefits, start-up expenses, and home-office deductions. Since Schedule C is shared by sole-proprietorships and single-member LLCs, attention to each type of business will be included. The lack of a balance sheet and maintenance of a retained earnings account can lead the unwary practitioner astray, resulting in overstatements and understatements of income and expense, as well as premature incorporations.

Instructor: Vicki L. Mulak, EA

### **The Intricacies of Schedule D and Form 4797 – 2 CPE (Mon, 10:00am-11:40am)**

This two-part advanced class will focus on Form 4797 and Schedule D. Learn the intricacies regarding sales and exchanges of business properties or depreciable trade. In addition, enhance your knowledge regarding Schedule D reporting circumstances including the sales and losses of personal property and securities.

Instructor: Mickey Reedy, EA

### **Solve Your Passive Activity Issues – 2 CPE (Mon, 1:00pm-2:40pm)**

Clear up all those questions on passive activities. Learn the requirements for passive income and re-characterization. Solve your questions regarding dispositions as there are currently a vast number of foreclosures and short sales. In addition, this course will discuss some of the most relevant issues IRS is observing in their audits.

Instructor: Marti Myers-Garver, EA

### **Build Your Business - Practice Management Track (Tues, 8:00am-4:40pm)**

Is your practice profitable? Do you know what drives your bottom line? Does a day in the office involve chasing your dreams or chasing your tail? Even the most brilliant tax preparer won't succeed financially unless he or she knows how to manage a practice profitably. Learn the best practices for client and staff management, policies and procedures, marketing your firm, and maximizing your efficiency.

### **Ethics Jeopardy – 2 CPE (Mon, 3:00pm-4:40pm)**

This session will provide a Jeopardy-style game show approach to real life issues from Circular 230. IRS substantial authority, avoiding preparer penalties and recent developments in tax preparation and representation will also be examined. Learn ethical concepts to protect your practice, and discuss best practices in dealing with ethical issues facing the Circular 230 practitioner.

Instructor: Kevin Huston, EA

### **Protecting Your Client's Data – 2 CPE (Tues, 8:00am-9:40am)**

Both Circular 230 and the Gramm, Leach, Bliley Act (Federal Trade Commission) impose requirements on income tax preparers to protect the confidentiality of client information. This course examines what the statutory requirements are and defines best practices for complying with those requirements. Topics covered include your written "security plan," staff training, office technology, email, faxing and storage of client files.

Instructor: C. Dale Boushley, EA

### **Managing Your Practice through Marketing and Internet Research – 2 CPE (Tues, 10:00am-11:40am)**

Marketing is not just sales and advertising; it is also customer service, public relations, image projection, education, and other outreach activities. Learn marketing techniques and tips specific to tax practices and share your ideas and practice successes. The second hour of this session is designed to expand and enhance the world of internet research for tax practitioners. From search engine tips, to reliable blogs, to little known gems within well-known websites, increase the efficiency of your tax practice by saving time and money, while minimizing frustration when surfing for answers online.

Instructor: Jennifer MacMillan, EA

### **Employee/Partner Issues – 2 CPE (Tues, 1:00pm-2:40pm)**

Employees, partners and other service providers can be the tax professional's greatest asset as well as greatest liability. This presentation will focus on best practices policy and procedures in employment, independent contractor and other associations and partner relationships essential to the success of a thriving tax preparation and representation firm.

Instructor: Vicki L. Mulak, EA

### **Planning the Life of Your Tax Practice – 2 CPE (Tues, 3:00pm-4:40pm)**

From the beginning through illness, disability, retirement or death, how will your tax practice fare? How do you make sure that your clients are taken care of if something happens (and something always does)? In this session, we will discuss contingency planning for disaster, illness or death of the principal owners, and succession planning including the sale of a practice.

Instructor: Kevin Huston, EA

### **Special Enrollment Exam (SEE) Review (Sun, Mon, Tues)**

The announcement that IRS will regulate all preparers has caused many preparers in the tax community to conclude that now is the time to step-up and become an enrolled agent. Why bother with a "basic" license, when enrolled agents (EAs) are already regulated by IRS and have an exemplary reputation for professional excellence and high ethical standards?

This in-person intensive three-day SEE review will cover all three parts of the SEE (Individuals, Businesses, and Representation) and is designed for the experienced preparer who is already very familiar with IRS tax code. A textbook and test prep CD is included. For those who are not quite as experienced, NAEA also offers an online SEE prep course which covers each part in more detail. Information on this class is available on the [NAEA](#) website under Resources in the "Becoming an Enrolled Agent" section. For those who are familiar with IRS tax code and want the direct connection with the instructor, this class is perfect.

Instructors: Vicki McGinn, EA; Doug Lee, EA