



NAEA Course Descriptions Level 1 ABQ

Course descriptions for NTPI Level 1 ABQ are listed below. Individual sessions from Level 1 may be taken as standalone courses -- select the Open track during registration. All sessions qualify for CPE credit, including 2 hours of ethics. NTPI is open only to EAs, CPAs and attorneys.

NAEA's NTPI Level 1 ABQ will be held November 9-11, 2011 at the [Sheraton Uptown](#) in Albuquerque, New Mexico. 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) from 11:40am-1:00pm daily.

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. Start your journey with Level 1 in ABQ. Levels 1, 2 and 3 are available every August in conjunction with the National Conference. Mark your calendar for Aug 5-7, 2012 at Mandalay Bay Hotel and Casino in Las Vegas.

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 acquired 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.

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 – 4 CPE (Wed, 8:00am-11:40am)

Essential information Circular 230 practitioners need to represent their clients successfully before IRS will be covered, including best practices in representation, Levels of Authority, overview of IRS structure and protecting taxpayer rights. The class will discuss general procedures that Circular 230 practitioners and IRS staff are required to follow during examinations, appeals and collection. The course will touch upon e-services and other online tools available to the tax practitioner.

The objective of this course is to provide essential information to prepare practitioners to represent taxpayers administratively before the IRS.

Instructor: Sherrill (Gregory) Trovato EA, USTCP

Representation Ethics – 2 CPE (Wed, 1:00pm-2:40pm)

Circular 230 practitioners walk a fine line between the implicit trust from clients and explicit trust from the IRS. This course focuses on the myriad of regulations, the latest changes to Circular 230, and common ethical dilemmas faced by tax practitioners in the representation setting. Students will gain an understanding of recent regulation changes as well as long-standing industry requirements and responsibilities such as: due diligence, conflicting interests, standards with respect to written advice, safeguarding and disclosure of client data, and the numerous penalties, pitfalls, and sanctions for failure to follow the rules.

Upon completion of this course, students will be able to:

- Better understand the requirements of Circular 230, specific to representation
- Quickly and effectively recognize conflicting interests
- Keep client data secure and avoid common problems relative to privacy and disclosure

Instructor: Jennifer MacMillan, EA

Communicating with IRS & Notices – 2 CPE (Wed, 3:00pm-4:40pm)

This course explores the fundamentals of communicating with the IRS in response to the most frequent types of IRS notices: summary assessment notices, CP-2000 and basic balance due/collection notices. Among the topics covered are which IRS units to contact, utilization of IRS policies to obtain effective results, levels of authority, deciphering computer codes and acronyms, as well as general tax communication techniques.

Upon completion of this course, students will be able to:

- Understand most common IRS Notices and related processing procedures
- Determine applicable IRS policies to address specific issues
- Effectively and efficiently communicate with the IRS on behalf of clients

Instructor: Jennifer MacMillan, EA

Tax Research & Resources – 2 CPE (Thurs, 8:00am-9:40am)

The secret to finding quick, correct answers to tax questions is to know how to frame the question you are attempting to answer and to know where to look. This session will identify the types of resources that constitute tax authority, and show attendees where to find them online and (mostly) free. Special emphasis will be focused on resources available on www.irs.gov including online applications, e-services and telephone contracts. You will have an overview of research resources commonly used by return preparers, know which resources constitute authority and for what purpose, and have a familiarity with resources available at www.irs.gov.

Instructor: Claudia Hill, EA

Introduction to Examination – 4 CPE (Thurs, 10:00am-2:40pm)

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: Claudia Hill, EA

Non-Filers – 2 CPE (Thurs, 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. Topics include best practices in working with the late filer, special considerations for the engagement letter, obtaining IRS information about the client, substitutes for return, related penalty concerns, and potential criminal exposure. At the completion of the course, participants will have a broader understanding of resolving non-filer issues.

Instructor: Claudia Hill, EA

Introductions to Collections – 4 CPE (Fri, 8am-11:40pm)

During the 2010 fiscal year we saw a dramatic jump in IRS enforced collection actions. This session will discuss the methods the IRS is using in this new enforcement environment. Because of increased IRS enforcement, representatives need a wide array of skills to protect their clients. This session is for newcomers to collection representation. You will learn about the new IRS collection priorities and procedures, representing taxpayers with income tax liabilities, the latest ways to conquer IRS barriers to offers in compromise, the newest IRS initiatives, and the best way to protect your client.

Instructor: Robert McKenzie, EA, JD

Introduction to Appeals – 2 CPE (Fri, 1:00pm-2:40pm)

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: Robert McKenzie, EA, JD

Introduction to Criminal Investigations – 2 CPE (Fri, 3:00pm-4:40pm)

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: Robert McKenzie, EA, JD

NTPI Program Details

Learning objectives: The course is designed to assist tax professionals desiring to learn more about representation before the Internal Revenue Service.

Program Content: The Fields of Study include Taxes (22 hours) and Regulatory Ethics (2 hours).

Program Level: The course is presented at a basic level.

Program prerequisite: Attendees must be EAs, CPAs or attorneys.

Advance preparation: None

Delivery method: Group Live