Course Descriptions for each track for the 2010 NAEA National Conference are listed below. To review the class description for each track or for specific classes, click on the links to jump to your preferred track. Individual sessions from Level 1, 3, the Graduate Level in Representation or the Tax Prep Issues/Practice Management track may be selected as part of the "Taste" track. NAEA's National Conference will be held August 8-11, 2010 at the [Mandalay Bay Hotel and Casino](#) in Las Vegas. Full information on the National Conference can be found at www.naea.org.

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 site can even search for a Fellow. The member profiles of Fellows also showcase their 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 also discuss general procedures that IRS staff is required to follow within an audit and during collection activities. In addition, appeal rights and the process for an appeals request will also be explored.

Instructor: Helen O'Planick, EA

Communicating with IRS – 3 CPE (Sun, 10:50am-2:40pm)

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 and areas, 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

Introduction to Collections – 2 CPE (Sun, 3:00pm-4:40pm)

This is an introductory course for Circular 230 practitioners just beginning to represent clients in collection due process cases and who may be unfamiliar with either lien or levy cases. Various tools used by IRS collections staff and how best to represent a client with collection issues will be explained. This course concentrates on the fundamentals of preparedness, clarity, documentation, and follow-up. There will be a strong emphasis on the Internal Revenue Code and related regulations.

Instructor: Andrew A. Okapal

Introduction to Examination – 3 CPE (Mon, 8:00am-10:50am)

How do you protect a taxpayer's rights during an examination? IRS' increased enforcement focus has resulted in more productive audits, particularly as research informs the agency to target more specific taxpayers and/or income and deduction areas. This introductory class discusses IRS examination division structure and the representative's role in correspondence and field exams. Learn how to vigorously protect your client's rights while presenting their strongest argument during examination.

Instructor: Sherrill Gregory Trovato, EA, USTCP

Engagement Letters – 1 CPE (Mon, 10:50am-11:40am)

Engagement letters define the scope and objectives of a tax representation engagement, and delineate the terms, understandings, details and responsibilities of each party. A well-written engagement letter will typically reduce the risk of misunderstandings, and cover such things as the duration of the engagement, professional fees and the issues and/or tax years involved. This presentation will explain the use of engagement letters in tax representation (as distinct from tax preparation) and how they may also be used to help promote ethical and competent representation.

Instructor: LG Brooks, EA

E-Services – 2 CPE (Mon, 1:00pm-2:40pm)

E-Services is a suite of web-based products that allows tax practitioners to correspond and work electronically with IRS as well as retrieve data immediately. This course, taught by a pioneer in the e-field, will cover key e-Services products such as Disclosure Authorization, Electronic Account Resolution and the Transcript Delivery System. Participants will learn what tools are available on-line to help practitioners interact more effectively with IRS.

Instructor: Helen O'Planick, EA

Introduction to Criminal Investigations – 2 CPE (Mon, 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: Theodore A. Sinars, Esq.

Non-Filers – 2 CPE (Tues, 8:00am-9:40am)

Why do some taxpayers stop filing tax returns? How many years worth of returns must be filed to bring a taxpayer back into compliance? This introductory class discusses how to represent non-filers while preparing past due tax returns and during resolution of IRS issues related to non-filing including, examination and/or collection. Topics include IRS computer matching documents, IRS notices, substitutes for return, penalty abatement, under-reporter issues and potential criminal exposure.

Instructor: Sherrill Gregory Trovato, EA, USTCP

Introduction to Appeals – 3 CPE (Tues, 10:00am-1:50pm)

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: Sherrill Gregory Trovato, EA, USTCP

Voluntary Collections – 3 CPE (Tues, 1:50-4:40pm)

This course will cover the fundamentals of the IRS collection system.

- Recognizing the stream of collection notices issued by IRS
- Knowing what property IRS can take and by what procedure
- Managing revenue officers and automated collection employees
- Resolving real-life IRS collection issues

Discussion will also center on what to expect in an IRS collection appeal and the use of compromise, bankruptcy and statute of limitations to resolve collection cases.

Instructor: Howard Levy, Esq.

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
- Non-Filers and SFRs
- Formal Appeal Request with Law and Audit Reconsiderations
- FOIA Request and Transcripts
- Collection Information Statement
- Case Resolutions
- Collection Appeals - CDP and CAP Requests
- Payroll Taxes
- Liens and Levies

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; Scott Patterson, 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.

Ethical Dilemmas – 2 CPE (Sun, 8:00am-9:40am)

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 collection divisions of IRS.

Instructor: Sherrill Gregory Trovato, EA, USTCP

Outer Limits – 2 CPE (Sun, 10:00am-11:40am)

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, Esq.

IRS Authority to Investigate – 2 CPE (Sun, 1:00pm-2:40pm)

This session will explore the Internal Revenue Code sections that grant IRS authority to investigate taxpayers and the extent to which the Service may investigate your client. Learn indicators that an examiner is strongly considering referring your client to criminal investigation for prosecution of tax fraud.

Instructor: Helen O'Planick, EA

Correcting Bad Actions of Clients – 2 CPE (Sun, 3:00pm-4:40pm)

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, Esq.

Appeals – 4 CPE (Mon, 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, Esq.

Bankruptcy – 2 CPE (Mon, 1:00pm-2:40pm)

In difficult economic times, bankruptcy is one of the most powerful tools in solving IRS collection cases and may be particularly attractive for your client. The session will focus on:

- Tax liabilities that may or may not be discharged in bankruptcy
- Elements of the bankruptcy stay and automatic IRS levy release
- Property your client will be able to maintain under the bankruptcy code
- Calculating when tax liabilities can be eliminated in bankruptcy

Further, we will review the effect of bankruptcy on federal tax liens and dealing effectively with the IRS Insolvency Unit.

Instructor: Howard Levy, Esq.

Reconstruction of Income & Expense for Non-Filers – 2 CPE (Mon, 3:00pm-4:40pm)

Can a non-filing taxpayer successfully reconstruct all income and deductions including auto and travel/entertainment? How can the practitioner substantiate information for IRS and Tax Court? This class uses a mini-case study to demonstrate how practitioners might use some of the same reconstruction techniques that IRS uses to reasonably estimate income and expenses for non-filers who desire to become compliant but who lack reliable books and records.

Instructor: Sherrill Gregory Trovato, EA, USTCP

Trust Fund Recovery – 2 CPE (Tues, 8:00am-9:40am)

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, Esq.

Statute of Limitations – 2 CPE (Tues, 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 – 4 CPE (Tues, 1:00pm-4:40pm)

This course will explore federal tax liens, Internal Revenue Code Sec. 6323, and the legal and procedural background for filing. We will discuss various options for clients including releases, revocations, withdrawals, certificates of discharge, certificates of subordination, certificates of non-attachment, and appeals.

Instructor: Andrew Okapal

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.

Order in the Court: Tax Court for Taxpayer Representatives – 2 CPE (Sun, 8:00am-9:40am)

This course focuses on how a tax practitioner may use Tax Court decisions to provide tax advice to clients. Vital Tax Court cases and the importance of specific code sections, regulations and administrative decisions will be discussed. This fresh perspective on Tax Court, while neither procedural nor related to filing Tax Court petitions, is intended to add another dimension to the experienced practitioner's toolbox.

Instructor: Francis X. Degen, EA, USTCP

God is in the Details: IRM for Taxpayer Representatives – 2 CPE (Sun, 10:00am-11:40am)

Taxpayer representatives are responsible for defending a taxpayer's rights zealously. One of the best ways to do this is to understand the IRS game plan. Fortunately, most of the rules of engagement are publicly available in the Internal Revenue Manual (IRM). This course focuses on salient IRM citations in parts 4, 5, and 8 (examination, collection, and appeals, respectively), why a representative should know them and how a representative can use them to protect his or her client.

Instructor: Francis X. Degen, EA, USTCP

Best Things in Life are Free: FOIA Requests and Complex Rep Issues – 2 CPE (Sun, 1:00pm-2:40pm)

Many are aware that the Freedom of Information Act has been used for years by investigative reporters to extract information out of reluctant federal agencies. Few Circular 230 practitioners, however, are aware that they may use a FOIA request to obtain IRS information on their clients. This seminar explains FOIA requests in detail, with a specific focus on how they are useful in complex representation engagements, what information can be obtained, and how to use this information to a client's best advantage.

Instructor: Nadine Smith, EA

IRS Enforcement Trends: An Insider's View – 2 CPE (Sun, 3:00pm-4:40pm)

In this hands-on overview of IRS enforcement trends, former IRS acting commissioner (and current lead of PricewaterhouseCoopers' tax controversy and dispute resolution team) lends his perspective on both examination and collection trends. With respect to examination, attendees will learn about IRS initiative regarding uncertain tax positions, the audit planning process and the National Research Program. On the collection side, Brown will share his perspective on the OIC program, partial pay installment agreements, and lien filing. In this practical, interactive course, Brown will share where he believes IRS is going and what the agency's sometimes opaque decisions mean for tax practitioners and taxpayers.

Instructor: Kevin Brown

Shoot First, Ask Questions Later: Beyond CID Urban Myths – 2 CPE (Mon, 8:00am-9:40am)

In this practical seminar, a former special agent and Criminal Investigation Division (CID) executive will debunk criminal investigation myths, discuss the evolution of the organization since RRA '98, outline the organization's current areas of emphasis, and, probably most importantly, suggest what to expect from CID going forward. Among the topics covered will be criminal issues in SB/SE returns, the new badges of fraud, and what to do should CID come knocking at your door.

Instructor: Rick Speier, EA

Penalty Abatement Strategies: Improving Your Value to Your Rep Client – 2 CPE (Mon, 10:00am-11:40am)

There is a penalty for failure to comply with almost every filing, paying, and reporting requirement in the Internal Revenue Code. Each day IRS assesses millions of dollars in such penalties against taxpayers. Many of those penalties are subsequently abated through efforts of tax experts who know the criteria for seeking non-assertion or abatement. This workshop will help you understand reasonable cause and other criteria for requesting consideration, and the format for pre-assessment, post-assessment and post-payment intervention.

Instructor: Claudia Hill, EA

If at First You Don't Succeed: Audit Reconsideration – 2 CPE (Mon, 1:00pm-2:40pm)

In her 2007 Annual Report to Congress, the National Taxpayer Advocate ranked audit reconsiderations as one of the most serious problems encountered by taxpayers. Pressure to close correspondence audits, CP2000 and substitute for return inquires may lead to greater tax assessments for IRS, but sometimes assessments are incorrect, caused by incomplete examinations and taxpayer confusion or fear in responding to statutory notices of deficiency. Once the case moves to collection, filing a request for audit reconsideration may be the best (and only) intervention strategy available to reach an equitable solution for your client. This session will present the strategy of the reconsideration process, the procedures used and an example of the request.

Instructor: Claudia Hill, EA

Representation Ethics: Conflicts of Interest, Unconscionable Fees and Contingency Agreements – 2 CPE (Mon, 3:00pm-4:40pm)

This graduate level course, led by the Director of the Office of Professional Responsibility, will be a highly interactive seminar. Attendees will discuss—and debate—the appropriateness of a variety of hypothetical situations. Specific attention will be given to topics such as conflicts of interest, unconscionable fees, contingent fees, monetary sanctions, and Circular 230 practitioner tax compliance.

Instructor: Karen Hawkins

Bankruptcy: The Tax and Legal Ramifications – 2 CPE (Tues, 8:00am-9:40am)

From understanding why a person enters bankruptcy to how bankruptcy affects the tax returns you prepare for them and the money they owe IRS, this course will discuss the tax implications of bankruptcy from the perspective of an enrolled agent and of an attorney, including the differences in taxation based upon the bankruptcy chapter, taxation of the bankruptcy estate, taxation of the bankrupt taxpayer, cancellation of debt income, and tax attributes before and after bankruptcy. What better team could you look to for finding answers to those troublesome questions about working with financially-challenged taxpayers? Each instructor has over 30 years experience guiding tax practitioners and their own clients. Enrolled agent Claudia Hill asks the tough questions; attorney Bob McKenzie has the answers!

Instructor: Robert McKenzie, Esq. and Claudia Hill, EA

Don't Have a Seizure: Protecting Your Client from Collection Activity – 2 CPE (Tues, 10:00am-11:40am)

During fiscal 2008, we saw a dramatic jump in IRS enforced collection actions. This class will discuss the methods IRS is using in the new enforcement environment. Because of increased IRS enforcement, representatives need a wide array of skills to protect their clients. Attendees will learn:

- New IRS collection priorities and procedures
- Advanced concepts in liens including subordination, subrogation, discharge and non-filing
- How to represent taxpayers with employment tax liabilities
- Trust fund recovery penalty issues for officers of delinquent companies
- The newest IRS initiatives and the best ways to protect your clients

Instructor: Robert McKenzie, Esq.

How to Make Your Taxpayer More Appealing: Advanced Issues in Appeals – 2 CPE (Tues, 1:00pm-2:40pm)

As IRS enforcement efforts have increased dramatically over the past three years, taxpayers have increasingly needed the assistance of the IRS appeals division. Taxpayers who are audited usually have a right to appeal any proposed seizure or levy action. This course will discuss the best strategy to file winning appeals, including appeals from examination, collection, due process notices, denial of installment agreements, and penalties.

Instructor: Robert McKenzie, Esq.

Advanced Offers in Compromise – 2 CPE (Tues, 3:00pm-4:40pm)

Contrary to popular belief, it is possible to prepare an offer in compromise (OIC) the Service will accept. At the same time, preparing such an offer is not simple. Why? Over the past few years, IRS has substantially revised its OIC system. Furthermore, practitioners must comply with increasingly complex rules for settlement of outstanding tax obligations. In this applied course, the instructor will cover advanced techniques for offers in compromise.

- Maximizing IRS allowable expense standards
- Techniques for valuing assets
- Preparing effective tax administration offers & doubt as to liability offers
- Reducing hassles from campus OIC functionaries
- Alternatives allowing the taxpayer to avoid the required 20 percent down payment
- Preparing doubt as to liability offers
- Collateral agreements
- Aggressive advocacy
- The appeal of unsuccessful offers

After this class, the attendee will be better equipped to reduce his or her client's large tax obligations to amounts that are more manageable.

Instructor: Robert McKenzie, Esq.

Tax Prep Issues/Practice Management Track (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. Please note that the tax prep sessions qualify for IRS CPE credit, while the practice management session qualifies only towards NAEA's CPE requirement.

Estate Taxes, the 2010 Conundrum – 4 CPE (Sun, 8:00am-11:40am)

This course provides an overview of current federal estate tax provisions, with a specific focus on asset basis and individual state requirements. The federal estate tax is in a state of flux right now and, accordingly, this course will cover both the current law as well as proposed (or actual) changes. What guidance can you give the executor, as representative of the deceased and his/her family, regarding estate administration--particularly the process of marshalling assets, asset title, and beneficiaries--and probate court? Participants will also learn the income tax aspects of estate administration, including Forms 1040 and 1041. This session will lead to estate planning issues for existing clients.

Instructors: Mary McGuire, EA and Phillip Benoit, CPA

Retirement Plan Issues – 2 CPE (Sun, 1:00pm-2:40pm)

SIMPLE IRA, SAR-SEP, 401(k), 403(b)? It's a jungle out there! This session will review the types of retirement plans clients may have, as well as the qualifications, maximum pre- and post-tax contributions and interactions among them. Special emphasis will be placed on retirement plans for the self-employed and small business taxpayers.

Instructor: Kevin Huston, EA

Tax Credits – 2 CPE (Sun, 3:00pm-4:40pm)

There are hundreds of tax credits, some straightforward, many much less so. This session will discuss the most common credits and explore the complexities of each. Hang on to your hats because this course covers each of the following: the Adoption Expense Credit, the Alternative Minimum Tax Credit, child-based credits, education credits, energy credits, the Foreign Tax Credit, the Health Care Tax Credit, the Health Coverage Tax Credit, and the Retirement Savers Credit. Repayments will also be covered.

Instructor: Marti Myers Garver, EA

Real Estate Issues – 2 CPE (Mon, 8:00am-9:40am)

With unemployment rates at an all-time high coupled with a depressed economy, the nation is experiencing a dramatic increase in foreclosures, short sales and cancellation of debt. Taxpayers caught in these situations need expert tax help to navigate the tax ramifications. This session will cover these topics as well as more traditional real estate topics, including sale of personal residence issues, non-qualified use of personal residence, section 1031/1033 tax deferred exchanges and, rental real estate issues.

Instructor: Marcene Poss Powell, EA

Small Business Tax Issues – 2 CPE (Mon, 10:00am-11:40am)

While small business owners are the backbone of our economy, they have always faced unique challenges. The small business tax environment is even further complicated by our declining economy, high unemployment levels and new health care regulations. This session will provide an overview of accounting and entity issues, the Hire Incentives to Restore Employment (HIRE) Act and the Small Business Health Care Tax Credit.

Instructor: Marti Myers Garver, EA

Net Operating Losses – 2 CPE (Mon, 1:00pm-2:40pm)

This rather staid corner of the tax world has seen significant change as a result of the recent economic downturn and changes to the tax code. Preparers now have ample opportunity to advise taxpayers on how to best take advantage of net operating losses (NOLs) and to use them as a tool to increase cash flow. Help your clients by learning how to recognize, calculate and properly carry back or carry forward a net operating loss. We'll review the new rules and learn how to make timely elections related to NOLs.

Instructor: Kevin Huston, EA

Ethics and Your Tax Practice – 2 CPE (Mon, 3:00pm-4:40pm)

As tax professionals, we have numerous obligations to our clients and to the government. While the ever-increasing requirements are burdensome at best, we must understand we have chosen a profession that holds us to the highest standards of care. This course focuses on the most salient ethical requirements—by regulation and as mandated by Circular 230—as well as common ethical dilemmas faced by tax practitioners.

Instructor: Jennifer MacMillan, EA

Practice Management – 8 CPE (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. In this workshop you will learn the best practices for client and staff management, policies and procedures, marketing your firm, and maximizing your efficiency. Learn how to work smarter, gain control of your business and increase profitability. This full day, interactive workshop will be presented in four sessions: Practice Growth and Succession Planning; Marketing and Public Relations; Value Added Services; and Employee Issues. Because of the nature of the course, registration must be for the entire one-day workshop.

Instructors: C. Dale Boushley, EA; Kevin Huston, EA; Jerry Joyce, EA; and Jennifer MacMillan, EA.

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

The recent announcement of IRS' impending regulation of all commercial preparers has caused many preparers to conclude that now is the time to step up and become an enrolled agent. The clear pathway for those intending to take the SEE to become an EA is to attend the review course provided by the only organization dedicated to enrolled agents, NAEA.

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 the 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 and Enrolled Agent" section. For those who are familiar with the IRS tax code and want the direct connection with the instructor, this class is perfect.

Instructors: Kathleen Collins, EA; Rose Hablitzel, EA; Melissa Longmuir, EA; and Vicki McGinn, EA, CPA.