

North Carolina Society of Enrolled Agents

2020 Fall Continuing Education Event

September 17 & 18, 2020

Representation Track

Virtual Event presented via by Zoom Webinar



Thursday, September 17, 2020

Representation Track - Day 1 with Frank Agostino, Esquire

6 hours IRS CE Offered

This live virtual presentation via Zoom webinar covers a variety of topics that aid effective tax representation for the taxpayer with unusual circumstances. For the first situation, the speaker explores best practices for representing the taxpayer with no records with emphasis on income reconstruction and estimating deductions. The speaker takes the representative through the steps from the tax return to the examination to the trial. The speaker then presents how hardships, including natural disasters, affect tax, interest, penalties, and collection alternatives. The third unusual circumstance offers a discussion on how to represent taxpayers with disabilities and the services the IRS offers to assist taxpayers with disabilities.

<u>Start</u>	<u>End</u>		
9:00 AM	10:45 AM	<u>Representing Taxpayers with Unusual Tax Situations</u>	2 hours IRS CE
10:45 AM	11:00 AM	<i>Break</i>	
11:00 AM	11:55 AM	<u>Representing Taxpayers with Unusual Tax Situations</u> (continued)	1 hours IRS CE
11:55 AM	1:00 PM	<i>Lunch break</i>	
1:00 PM	2:45 PM	<u>Representing Taxpayers with Unusual Tax Situations</u> (continued)	2 hours IRS CE
2:45pm	3:00 PM	<i>Break</i>	
3:00 PM	3:55 PM	<u>Representing Taxpayers with Unusual Tax Situations</u> (continued)	1 hours IRS CE

Friday, September 18, 2020

Representation Track - Day 2 with Frank Agostino, Esquire

6 hours IRS CE Offered

The collection process is a series of actions that the IRS can take to collect the taxes you owe if you don't voluntarily pay them. In this live virtual presentation via webinar, the speaker reviews the collections letter stream, discusses how to respond to these notices, & examines various collection alternatives, including Innocent Spouse Relief. This session also offers an overview of IRS procedures to collect unpaid taxes with discussions on information gathering & how to prepare Collection Information Statements IRS Forms 433-A & B. The last topic of this presentation, How to Memorialize Settlements and Compromises with the IRS in Collection Cases, will bring awareness to: 1) the goals of the IRS and its offer in compromise program; 2) the factors considered by the IRS in making determinations with respect to offers based on doubt as to collectibility and effective tax administration; and 3) how to submit offers during IRS examinations.

<u>Start</u>	<u>End</u>		
9:00 AM	10:45 AM	<u>Representing Taxpayers in the Collection Process</u>	2 hours IRS CE
10:45 AM	11:00 AM	<i>Break</i>	
11:00 AM	11:55 AM	<u>Representing Taxpayers in the Collection Process</u> (continued)	1 hours IRS CE
11:55 AM	1:00 PM	<i>Lunch break</i>	
1:00 PM	2:45 PM	<u>Representing Taxpayers in the Collection Process</u> (continued)	2 hours IRS CE
2:45pm	3:00 PM	<i>Break</i>	
3:00 PM	3:55 PM	<u>Representing Taxpayers in the Collection Process</u> (continued)	1 hours IRS CE

To earn full CE hours, the attendee must be logged in for the minimum number of minutes of instruction time and must answer the number of polling questions indicated for that session. Instruction time does not include preliminary and concluding announcements by the moderators. Note that extra time has been added to the schedule to accommodate announcements.

1 hours IRS CE

Attendee must be logged in to the webinar for at least 50 minutes of instruction time and answer 3 of 4 polling questions to earn 1 CE hour for this session.

2 hours IRS CE

Attendee must be logged in to the webinar for at least 100 minutes of instruction time and answer 6 of 7 polling questions to earn 2 CE hours for this session.