



Center for Professional Development

Ins & Outs of IRS Practice and Procedure

Tax Return Preparer Liability, IRS Circular 230

This informative class guides you through the maze of IRS rules, regulations, examination methods and appeals procedures. It will help you bring into focus the aspects of tax return preparer liability and strategies in dealing with the Internal Revenue Service.

As a former Appeals Officer and tax law instructor (internally and under private contract) for the IRS, Mr. Schain offers an insider's prospective on how the organizational structure of the Service can help or hurt your client. You will come away with a thorough understanding of the practical impact on your case of Code Sections, Committee Reports, Treasury Regulations, Rulings (Revenue Rulings, Revenue Procedures, Published Letter Rulings, Private Letter Rulings) and court decisions.

- Current and Proposed Tax Developments
- IRS Examinations of Returns
- Appeals Procedure
- Fraud
- Collections

The failure of preparers of federal tax returns and some documents and/or those who are licensed to practice before the IRS to follow the IRS rules dealing with tax preparer liability (which NOW involves the preparation of ALL federal tax returns and some documents, including gift (Form 709) and estate (Form 706) and generation-skipping transfer tax returns and/or Circular 230 (the IRS Regulations which govern the practice of CPAs, attorneys and other "federally authorized tax practitioners" who are licensed to practice before the IRS) can cause these preparer and/or practitioners to lose the right to prepare federal tax returns and/or practice before the IRS), to suffer severe monetary penalties and

non-monetary penalties, and ultimately possibly have their licenses to practice their professions suspended or revoked.

This seminar will show return preparers and/or practitioners how to avoid (not evade, which is illegal) the above problems.

Date: Tuesday, Summer 2011, Date TBA

Time: 9:00am to 5:00pm (8 hours CPE T/B)

Cost: \$267 (lunch ticket provided \$8 value)

Location: Edison College, Lee Campus, room to be announced

Instructor: George M. Schain is a national and international speaker on taxation and planning. He has lectured throughout the U.S. for many years. Among his lecture clients were the Florida Institute of Certified Public Accountants (FICPA) for over 20 years and the American Institute of Certified Public Accountants (AICPA).

Seats are limited, so register today!
Advance registration and payment is required
For registration form and information, call 239-489-9235
email celee@edison.edu
OR download from www.edison.edu/lee/ce