

Learning Objectives

- Recognize the permitted scope of enrolled agent responsibilities in their practice before the Internal Revenue Service
- Identify the best practices for preparing or assisting in the preparation of a submission to the Internal Revenue Service
- List the duties and restrictions applicable to enrolled agents

Topics Covered

Chapter 1 – Practice Before the Internal Revenue Service

- Professional Practice
- Role of the Enrolled Agent
- Individuals who may Practice
- Professionals with Unlimited Practice Rights
- Individuals with Limited Practice Rights

Chapter 2 – Enrolled Agent Requirements

- Enrolled Agent Duties and Restrictions
- Responding to IRS Requests for Information
- Knowledge of Client Omissions
- Former IRS Employees and Disbarred or Suspended Persons
- Solicitation of Business
- Advertising and Solicitation Requirements
- Due Diligence Requirements
- Conflicting Interests
- Prohibition on Negotiation of Client Refund Checks
- Written Advice
- Continuing Education
- Tax Shelters
- Term and Renewal of Enrolled Agent Status
- Prompt Disposition of Matters before the IRS
- Return of Client Records
- PTIN Requirements
- Enrolled Agent Supervisory Responsibilities
- Tax Adviser Best Practices
- Procedures to Ensure Best Practices Used

Chapter 3 – Sanctionable Acts & Sanctions

- Disreputable Conduct
- Sanctions Imposed by the Office of Professional Responsibility
- Non-Monetary Sanctions
- Monetary Sanctions
- Frivolous Submissions
- Fraudulent Transactions
- Badges of Fraud