***Avoiding Tax practice Mistakes - Part I - Collection and examination***

Tax practice and the resolution of tax problems with the Internal Revenue Service can be tedious and outright challenging. This course will show practitioners how to navigate through the confusing IRS system, help them save time, and enable them to avail their clients of all the rights to which they are entitled. The techniques and tools this course provides will make tax practice less “taxing.”

***Major Topics***

* Collection
	+ Mistakes in handling IRS liens, levies, and installment agreements
	+ Statutes of limitation on collection
	+ Audit reconsideration after assessment
	+ Innocent spouse relief
	+ Offers in compromise
	+ Preparing IRS financial statements for clients
	+ Collection due process hearings
	+ Claims for refund
* Examination
	+ Return selection process for examination: how to avoid unnecessary audits
	+ Burden of proof : substantiation and use of oral testimony to substantiate expenses
	+ Setting the scope of examination with the IRS examiner: how to determine what the IRS is looking for
	+ Dealing with IRS correspondence exams
	+ Partnership/S corporation/LLC audits
	+ Failure to file situations
	+ IRS summonses and enforcement procedures
	+ Statute of limitations issues
	+ Circular 230 guidelines for practice before the Internal Revenue Service
	+ Tax shelters: avoiding abusive tax shelters and pre-filing notification letters

***Learning Objectives***

* Gain a better understanding of IRS procedures
* Understand how to avoid major mistakes in dealing with the Internal Revenue Service
* Find out how to provide the best advice for clients

***Designed For:*** Tax Practitioners who wish to avoid expensive and time-consuming errors when dealing with the Internal Revenue Service