

# 2024



# Tax Forum

IRS Nationwide

## 2024 IRS Nationwide Tax Forum Seminar Topics

**(E)** Ethics Seminar\*

**(T)** Federal Tax Law\*

**(U)** Federal Tax Law Updates\*

**1** Offered ONE TIME only

**2** Offered TWICE on the same day

**3** Offered THREE times at each location; preregistration required

There are no advanced preparation requirements or prerequisite requirements for the seminars listed below. All seminars presented at the tax forums are “group-live.”

### ATTENTION:

\*Please follow the notations **(T)**, **(U)** and **(E)** for seminars that qualify for continuing education credit for enrolled agents, certified public accountants and Annual Filing Season Program participants.

#### 1. **1099-K, 1099-C and 1099-A Reporting for 2024**

**(U)** The presentation will discuss how the 2023 tax season was impacted by the delayed implementation of *Form 1099-K, Payment Card and Third-Party Network Transactions*, and planning for 2024 when more widescale reporting is necessary at the \$600 and above level. Reviewing our reporting of these forms and ways to negate the tax impact for non-taxable income will be vital. A review of Schedule C or hobby income will be included in discussions. *Form 1099-A, Acquisition or Abandonment of Secured Property*, and *Form 1099-C, Cancellation of Debt*, were most prevalent right after the housing crisis in 2009 and 2010. Correct reporting of these forms, along with *Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)*, is important to help our clients get the correct tax treatment. Specific reporting issues on tax abatement will be shown. How to report other areas of cancellation of debt will be reviewed for personal and business clients. They may be seen less frequently by preparers but must be accurately dealt with on all returns. After attending this presentation, attendees should be able to:

- review what happened during 2022-2023 on the 1099-K legislation;
- suggest ways to report 1099-K forms to minimize tax client issues;
- summarize 1099-C reporting and examples of the mortgage crisis;
- explain the use of Form 982;
- examine when 1099-A forms are issued and what to do with them; and
- look at tax planning strategies regarding credit cards and home purchases or sales.

Presented by the National Society of Accountants, [www.nsacct.org](http://www.nsacct.org).

## 2. The ABCs of Due Diligence

**(T) 2** This seminar includes real-life examples that give participants insight on the IRS's various education methods and compliance actions used for paid preparers who do not meet due diligence requirements. The session will provide an overview of due diligence requirements for the four tax benefits subject to paid preparer due diligence under Internal Revenue Code Section 6695(g) – the earned income tax credit (EITC), child tax credit (CTC)/additional child tax credit (ACTC)/credit for other dependents (ODC), American opportunity tax credit (AOTC) and head of household filing status. The seminar will also explain additional resources, training and tools available to tax professionals through the IRS's online Tax Return Preparer Toolkit. At the conclusion of this presentation, attendees will understand:

- specific paid preparer due diligence requirements for returns claiming the EITC, CTC/ACTC/ODC, AOTC and head of household filing status;
- paid preparers' most asked questions about due diligence requirements;
- due diligence documentation requirements; and
- the IRS's due diligence educational contact methods and the due diligence audit process.

## 3. Abusive Tax Schemes and Fraud

**(T) 2** This presentation will provide an update on the IRS's efforts to address abusive tax schemes and fraud, including information on specific schemes. After participating in this session, attendees should be able to:

- identify common characteristics of abusive tax promotions;
- distinguish tax planning from fraud and abuse; and
- report abusive schemes, abusive return preparers and fraudulent tax schemes to the IRS.

## 4. Bark and Bite: How the IRS Watchdog Protects You from Fraud and Scams

**(T) 1** This course will explore the critical role that tax professionals play in helping to ensure the highest level of ethics and integrity in federal tax administration. At the end of this seminar, participants will be able to:

- define TIGTA's role in protecting the integrity of tax administration;
- explain TIGTA's organizational components;
- discuss areas of oversight and improvements in IRS programs and operations;
- discuss preparer ethics and misconduct issues; and
- discuss scams and cyber-fraud activity targeting tax professionals.

## 5. Basis of an Entity – S Corporation vs. Partnership, including LLCs

**(T)** This session will look at tracking basis of debt and equity from day-to-day events and business decisions, including inside and outside basis. From the creation of an entity (birth), operation of the entity (life), transferring of ownership (adoption) and finally, the liquidation (death) of an entity's ownership, the basis constantly changes. This session will consider contributions, distributions, taxable and non-taxable events in the entity, elections by the entity and owners, transfer of ownership and actions by the owner of the entity. Using a simple measuring cup to better understand any basis scenario, you can take this session back to your office to more easily check if your return is right, train co-workers and explain basis to your clients. Upon completion of this seminar, participants will be able to:

- better understand how basis is impacted;
- know how to track basis with a real-world method;
- make a comparison of basis between S-Corp and Partnership; and
- make sure your returns and *Form 7203, S Corporation Shareholder Stock and Debt Basis Limitations*, are correct.

Presented by the National Association of Tax Professionals, [www.natptax.com](http://www.natptax.com).

## 6. Best Practices for Responding to IRS Collection Notices

**(T) 2** Receiving an IRS collection notice can be a stressful experience for taxpayers.

This panel will discuss best practices for responding to these notices, including understanding the types of notices, communicating with the IRS and exploring payment options. After this session, attendees will have a better understanding of:

- the rights and protections provided to taxpayers during the collection process; and
- the strategies for resolving tax debts, different types of collection notices and best practices for responding.

Presented by the American Bar Association Section of Taxation, [www.americanbar.org/groups/taxation](http://www.americanbar.org/groups/taxation).

## 7. Choosing a Retirement Plan in a SECURE 2.0 World

**(U)** Learn how changes made by SECURE 2.0 may affect the type of retirement plan you choose for you and your employees. We'll discuss the key features of both qualified retirement plans – think 401(k) and profit-sharing plans – and IRA-based plans – think SEP and SIMPLE IRA plans - under SECURE 2.0. This seminar will provide an understanding of:

- Roth accounts now allowed in IRA-based plans and most retirement plans;
- Roth rollovers and tax-free distributions;
- auto-enrollment of eligible employees that is now required for all new 401(k) plans;
- tax credit for adopting a new plan and auto-enrollment;
- how student loan payments can be matched like salary deferrals; and
- long-term part-time employees – what are they and when do you have to include them in your plan.

## 8. Circular 230 and the Lifecycle of a Practitioner Practicing before the IRS

**(Also presented in Spanish; see #8-S)**

**(E)** This seminar will discuss how Circular 230 applies to the day-to-day activities of a tax practitioner, covering statutory and regulatory authorities, key provisions of Circular 230 and best practices for practitioners. Attendees will gain insights into the regulatory framework governing tax professionals' conduct, including standards for competence, diligence and ethical behavior, and will cover the meaning of "practice before the IRS" and how Circular 230 applies throughout an engagement. By the end of this seminar, participants will be able to:

- understand the roles of statutory and regulatory authorities in governing tax practice;
- cite to key provisions outlined in Circular 230, including due diligence, competence and establishment of procedures to ensure compliance;

- identify critical practice standards and obligations to both clients and the IRS;
- discuss appropriate ways to handle clients' federal tax matters before the IRS; and
- identify and recognize best practices for practitioners.

#### **8-S. Circular 230 Y el ciclo de vida de un profesional que ejerce ante el IRS**

*(Also presented in English; see #8)*

**(E) ①** Este seminario discutirá como aplica la Circular 230 a los actividades de un profesional cada día, que cubre autoridades estatutarias y regulatorias, disposiciones clave de la Circular 230 y mejores prácticas para profesionales. Los asistentes obtendrán información sobre el marco regulatorio que rige la conducta de los profesionales de impuestos, incluidos los estándares de competencia, diligencia, y comportamiento ético. cubrirá el significado de "práctica ante el IRS" y cómo se aplica la Circular 230 a lo largo de un compromiso. Al finalizar este seminario, podrá:

- comprender las funciones de las autoridades legales y reguladoras en la gestión de la práctica fiscal;
- citar disposiciones clave descritas en la Circular 230, incluida la diligencia debida, la competencia y el establecimiento de procedimientos para garantizar el cumplimiento;
- identificar estándares de prácticas críticas y obligaciones tanto para los clientes como para el IRS;
- discutir formas apropiadas de manejar los asuntos de impuestos federales de los clientes ante el IRS; y
- identificar y reconocer las mejores prácticas para los profesionales.

#### **9. Circular 230: Professional Responsibility in Today's Tax Practice**

**(E)** In recent years, there have been significant changes to the traditional full-time, in-office tax practice, including remote work options, expectations of competency in technology and cybersecurity, use of artificial intelligence tools and the increasing use of social media for promotion. Given these changes, this seminar will cover the applicable key Circular 230 provisions and how tax professionals can continue to meet their professional responsibilities as their practice evolves. By the end of this seminar, participants will be able to:

- understand the impact of flexible work arrangements on professional responsibility in tax practice, including how Circular 230 standards and other authorities apply;
- recognize the significance of maintaining technological competency in light of evolving digital tools and remote work practices;
- evaluate the ethical considerations and potential risks associated with using social media platforms as a means of professional engagement and communication in the tax profession; and
- assess the role of artificial intelligence in tax practice, including its benefits, limitations and the ethical responsibilities surrounding its use, particularly in client interactions and decision-making processes.

## 10. Communicating With Your Client – The Importance of Engagement Letters for Small Firm Practitioners

**(E) 2** Best practice standards in Treasury Department Circular No. 230 require “communicating clearly with the client regarding the terms of the engagement.” Failure to advise clients (or providing improper advice) is the most frequent cause of claims in the AICPA Professional Liability Insurance Program. Often these disputes are a result of scope of service disagreements between firms and their clients. Engagement letters are the first and most critical line of defense against scope of service claims, helping to prevent claims by establishing clear responsibilities and managing client expectations. Engagement letters also help defend against claims by defining scope of service and establishing limitations on the services to be provided to a client. This session will review best practice standards and what should be included (and not included) in engagement letters to clarify responsibilities and limit your risk. By the end of this session, you will be able to identify:

- the sections of Circular 230 governing best practices involving the terms of the engagement;
- ways to establish clear responsibilities and manage client expectations; and
- items to include and not include in engagement letters.

Presented by the American Institute of Certified Public Accountants, [www.aicpa.org](http://www.aicpa.org)

## 11. Criminal Investigation’s Role in Understanding Refund Fraud

**(T)** The IRS’s Criminal Investigation division will deliver a comprehensive discussion on the current state of refund fraud. Following this seminar, participants will understand:

- the evolving frauds;
- the tax professional's responsibilities for their clients;
- best practices to reduce risks of being investigated;
- best practices for compliance and ethical conduct; and
- available tools and resources for tax professionals.

## 12. Cybersecurity for Tax Professionals

**(T) 2** This presentation is designed to raise awareness about the most pressing cybersecurity risks facing small and medium-sized companies in the tax industry. The session will focus on cyber hygiene and tips to prevent, protect, mitigate, respond to and remediate cyber incidents and intrusions. It will include a discussion about the opportunities and threats of increased connectivity and provide effective solutions to manage enterprise cybersecurity risk, protect personal information, respond to an attack and/or breach and comply with IRS requirements and other laws and regulations governing data security. By the end of this seminar, participants will be able to:

- understand emerging cybersecurity threats and common cyber risks to the tax industry, and recognize the signs of fraud, scams, ransomware, phishing, smishing, QRishing, third-party compromise and other common cybersecurity risks to the tax industry;
- identify, map and protect high-risk data, including clients’ and employees’ personally identifiable information (PII);
- design a data privacy and security program fit for your organization;
- select appropriate security measures to prevent, protect, mitigate, respond to and remediate cyber incidents and intrusions;
- develop a cyber incident response plan and data breach notification process;

- understand the federal and state laws that apply to your business;
- adopt cyber hygiene good practices; and
- understand your responsibilities for the overall cybersecurity and cyber resilience of your organization, including policy development, implementation and communication.

Presented by the American Coalition for Taxpayer Rights, an IRS Security Summit partner, [www.irs.gov/securitysummit](http://www.irs.gov/securitysummit).

### 13. Digital Assets: What Tax Pros Should Know

**(T)** **2** This session will provide updates on digital assets at the IRS and will include examples of transactions involving digital assets that are beyond the basics. After participating in this session, attendees should be able to:

- identify beyond basic taxable events involving digital assets;
- apply tax law to less common taxable digital asset transactions; and
- calculate income, gains and losses associated with complex digital asset transactions.

### 14. Disasters and the Secure 2.0

**(U)** Secure 2.0 codified certain penalty waivers for retirement distributions due to disasters. This session reviews those conditions. After attending this presentation, attendees should be able to:

- recognize when a client is eligible to take a qualified disaster retirement distribution;
- understand the limitations and requirements of the distributions;
- advise clients on the re-contribution options available.

Presented by the National Association of Tax Professionals, [www.natptax.com](http://www.natptax.com).

### 15. Discussion of International Tax Forms with Emphasis on FATCA/FBAR Reporting Requirements

**(T)** U.S. persons are required to report their income on a worldwide basis from all sources. To ensure that offshore holdings (such as offshore bank accounts and investments held abroad directly or through a trust, partnership or other corporate structure) are captured, there are a number of international reporting filing requirements that may be imposed on both the U.S. persons and financial institutions. Two noteworthy offshore reporting requirements are the Foreign Account Tax Compliance Act (FATCA) and the Foreign Bank and Financial Accounts Report (FBAR). Generally, U.S. persons who have specified foreign financial assets are required to file U.S. tax returns on *Form 8938, Statement of Specified Foreign Financial Assets*, in accordance with the FATCA. In addition, a U.S. person that has a financial interest in or signature authority over foreign financial accounts must file an FBAR if the aggregate value of the foreign financial accounts exceeds \$10,000 at any time during the calendar year and must file FinCEN Report 114. After participating in this session, attendees should be able to:

- explain the purpose of the FATCA legislation to combat tax evasion by U.S. persons holding accounts and other financial assets offshore and the impact on compliance by U.S. persons;
- summarize individual and financial institution requirements in reporting accounts and other financial assets offshore;

- identify the International Reporting Forms and the associated reporting requirements by U.S. persons; and
- describe what to do if contacted by the IRS about FATCA reporting discrepancies.

## 16. E-Services and You

**(T)** **2** This seminar will provide an overview of IRS e-Services and helpful resources that are available to tax professionals. Participants will learn:

- how to create a new account for e-Services;
- what e-Services tools are offered to tax professionals;
- how to create and maintain your e-file application;
- how to create and maintain your Transmitter Control Code (TCC) applications for AIR, FIRE and IRIS;
- how to access and use e-Services products; and
- what additional resources are available.

By the end of this seminar, participants will be able to:

- register to become an e-Services user;
- identify what e-Services tools are available to tax professionals;
- understand how to maintain an e-file application;
- understand how to maintain a TCC application;
- understand the changes to the fingerprint process for e-file applicants; and
- understand the Help Desk support and additional resources available to tax professionals.

## 17. Employee Retention Credit Positions and Audits

**(U)** **2** This session will discuss the Employee Retention Credit (ERC) requirements, ongoing IRS examinations on reported positions and amended return considerations. This presentation will walk through the recent IRS ERC fraud prevention programs such as the moratorium on processing new claims, the ERC withdrawal initiative and the ERC Voluntary Disclosure Program. It will also explore IRS audits of ERC claims as well as efforts by the IRS-Criminal Investigation Division. By the end of this session, participants will be able to:

- recap qualifications for ERC;
- recall examples of Information Document Requests issued in ERC examinations;
- understand proactive (pre-audit) considerations to document gathering and retention;
- understand the interrelationship with other COVID-19 relief measures (e.g., PPP loans); and
- determine amended return considerations.

Presented by the American Institute of Certified Public Accountants, [www.aicpa.org](http://www.aicpa.org).

## 18. Enhancing Equal Access

**(T)** The IRS has been diligently working to improve the accessibility of its information, products, and services for taxpayers, especially for those taxpayers with limited English proficiency and disabilities. This seminar, provided by the IRS Taxpayer Civil Rights Unit, will cover important information about the agency's initiatives related to taxpayer civil rights. Becoming more familiar with these civil rights protections through this presentation will help tax professionals better advise their clients about their rights, as

well as enhance the quality of representation they can provide to their clients before the IRS. This presentation will cover enhancements to IRS.gov, the ability to select a language other than English for many written IRS communications, accessible products and other resources for persons with disabilities, the option to select alternative media for certain tax notices and much more. Come discover the many ways in which the IRS is making accessibility an important priority as it strives to meet the diverse needs of all taxpayers. After participating in this session, attendees should be able to:

- define the mission of the IRS Taxpayer Civil Rights Unit (CRU) and list the five CRU programs designed to uphold and protect taxpayer civil rights;
- discuss the purpose and legal importance of the IRS providing disabled taxpayers with reasonable accommodations and explain the procedure for disabled taxpayers and their representatives to request accommodations;
- deploy resources from the IRS Alternative Media Center and other IRS products formulated specifically for taxpayers in need of enhanced accessibility;
- identify and utilize IRS products and services available to assist limited English proficient taxpayers and their representatives; and
- recite the five steps of the taxpayer discrimination complaint process and identify IRS resources related to taxpayer complaints of discrimination.

## **19. How Federal and State Tax Agencies Work Together to Create a Seamless Experience**

**(T)** Federal tax administration matters have impacts downstream in the tax filing ecosystem and are closely linked. This session will explore how the IRS is working closely with state partners to deliver simple, seamless and secure interactions to improve the taxpayer experience. Specific topics will include links between Modernized Electronic File (MeF), fraud detection between entities and working together to help taxpayers get it right the first time they file. After participating in this session, attendees should be able to:

- identify how IRS advancements are improving the taxpayer experience by delivering a seamless experience to taxpayers;
- explain why agencies working together matters to practitioners and their clients; and
- explain how improving the taxpayer experience will support practitioners in meeting a taxpayer's federal and state obligations.

## **20. Independent Contractor Vs. Employee Update**

**(T)** **2** The classification of workers as independent contractors or employees has significant tax implications for both businesses and individuals. This panel will provide an update on the latest developments in this area, including recent court decisions, IRS guidance and legislative changes. The discussion will cover the factors used to determine worker classification, the consequences of misclassification and strategies for ensuring compliance with tax laws. After this session, attendees will:

- have a better understanding of the current legal landscape surrounding worker classification; and
- be equipped to advise clients on this complex issue.

Presented by the American Bar Association Section of Taxation,  
[www.americanbar.org/groups/taxation](http://www.americanbar.org/groups/taxation).



## 21. International Tax Essentials: Reporting Global Income in the United States

**(T)** This course covers the intricacies of international taxation and reporting obligations for individuals in the United States. Given the ongoing impact of globalization on the economic landscape, understanding how worldwide income is handled within the U.S. tax system is essential for individuals and tax professionals. The course will explore various rules and principles that govern income classification, including foreign-sourced income and its implications for U.S. tax liability. Participants will investigate the nuances of reporting global income, assessing eligibility for exclusions and credits, and examining the effects of tax treaties on taxation liabilities. At the end of this presentation, participants will understand:

- worldwide income reporting;
- navigating exclusion options and credits (*Form 2555, Foreign Earned Income, and Form 1116, Foreign Tax Credit*);
- tax treaty considerations; and
- sourcing and taxability determination.

Presented by the National Association of Enrolled Agents, [www.naea.org](http://www.naea.org).

## 22. IRS Security Summit and the Written Information Security Plan

**(T)** The IRS Security Summit tax professional partners will deliver guidance and instruction on how to create a written information security plan (WISP) to protect your and your clients' sensitive information. The Federal Trade Commission (FTC) requires every tax professional to have a WISP. Have you completed yours? This hands-on session will enhance tax professionals' awareness of best practices for data security, signs of theft and how to report breaches. Following this seminar, participants will:

- have a deeper understanding of the IRS Security Summit, its partners and how the group serves tax professionals;
- understand how to meet their data security obligations;
- learn about cybersecurity best practices;
- learn how to create a written information security plan (WISP); and
- know how to spot signs of data theft and report security breaches.

## 23. IRS Transformation and the Future Vision of the Agency

**(T)** **1** A panel of IRS executives will discuss the progress made against the Strategic Operating Plan in filing seasons 2023 and 2024. This session will discuss the future of filing, the overall taxpayer experience, the agency's enforcement efforts and how it all contributes to the IRS's vision of the future as a direct result of the investments from the Inflation Reduction Act. After participating in this plenary session, attendees should be able to:

- explain what the IRS's digital transformation means for taxpayers; and
- understand IRS's main focus in transforming its enforcement and compliance activities.

## 24. Keynote Address

**(U)** **1** Key topics will include current issues affecting tax administration, IRS programs and services, and future agency initiatives. At the conclusion of this seminar, participants will have a better understanding of:

- the latest initiatives to improve services online, over the phone and in person;
- efforts to improve tax compliance to ensure fairness for all taxpayers;

- the work being done to bring about long-term transformational change at the IRS, using the resources provided under the Inflation Reduction Act; and
- an update on the IRS's modernization efforts, such as enhancements to IRS Online Account and efforts to digitally scan paper returns and forms.

**25. Let's Chat about What You Need to Know about Transcripts and How We Might Improve Them**

**(T) 2** This presentation will cover what you need to know about the different types of IRS transcripts, which one you should request, what they tell you, how to read them and suggestions on how to improve them. After participating in the seminar, attendees should be able to:

- read original return and tax computation information;
- determine statute issues;
- identify posted credits, payments, debits and/or refunds to the tax period; and
- identify some notices and letters issued on the tax period.

**26. Managing the IRS Examination**

**(T)** A tax practitioner's look at the different types of examination from correspondence to field audits and wage and investment to small business. This session will include strategic considerations on how to navigate the examination, penalty considerations, resolution options and when to head to Appeals. Following this seminar, attendees will be able to:

- understand the different types of IRS examination your clients may encounter;
- discuss the taxpayer's rights through the examination process;
- identify the common reasons clients may get selected for an examination;
- discuss how to navigate through an examination effectively and strategically with your client, including weighing the level of client involvement;
- describe the possible penalties that may be assessed; and
- recognize when an appeal of your examination may be necessary.

Presented by the National Society of Accountants, [www.nsacct.org](http://www.nsacct.org).

**27. Mastering IRS Authorizations with Forms 2848 and 8821**

**(Also presented in Spanish; See #27-S)**

**(T)** This seminar will walk through the process of completing and submitting third-party authorizations to the IRS, focusing on *Form 2848, Power of Attorney and Declaration of Representative*, and *Form 8821, Tax Information Authorization*, and their submission to the IRS through various means. It will cover the distinction between a Power of Attorney (POA) and a Tax Information Authorization (TIA), who can represent taxpayers and the necessary steps for completing authorizations accurately and securely. Additionally, it will address key elements such as the Central Authorization File (CAF), Preparer Tax Identification Numbers (PTINs) and signature requirements, providing a comprehensive guide for tax professionals. By the end of this seminar, participants will be able to:

- understand the differences between Form 2848 and Form 8821, and the appropriate form for specific tax representation or information authorization purposes;
- learn the essential components and requirements for completing Form 2848, including taxpayer identification, representative details and authorized acts;

- recognize the significance of CAF numbers and PTINs in the tax representation process;
- gain familiarity with the various submission methods for Forms 2848 and 8821, including online submission through the tax pro account; and
- comprehend the importance of adhering to IRS guidelines and regulations throughout the authorization process.

## **27-S. Dominar las autorizaciones del IRS con los formularios 2848 y 8821**

*(Also presented in English; see #27)*

**(T) 1** Este seminario recorrerá el proceso de completar y enviar autorizaciones de terceros al IRS, enfocándose en los Formularios 2848 y 8821, y su envío al IRS a través de varios medios. Cubrirá la distinción entre un poder notarial (POA) y una autorización de información fiscal (TIA), quién puede representar a los contribuyentes, y los pasos necesarios para completar las autorizaciones de forma precisa y segura. Además, abordará elementos clave como el Archivo de Autorización Central (CAF), los Números de Identificación del Preparador de Impuestos (PTINs) y los requisitos de firma, proporcionando una guía completa para los profesionales de impuestos. Al finalizar este seminario, podrá:

- comprender las diferencias entre el Formulario 2848 y el Formulario 8821 y el formulario apropiado para fines específicos de representación tributaria o autorización de información;
- conocer los componentes y requisitos esenciales para completar el Formulario 2848, incluida la identificación del contribuyente, datos del representante y actos autorizados;
- reconocer la importancia de los Números del Archivo de Autorización Centralizada (CAF) y los Números de Identificación del Preparador de Impuestos (PTIN) en el proceso de representación fiscal;
- familiarizarse con los diversos métodos de envío de los Formularios 2848 y 8821, incluido el envío en línea a través de la Cuenta Tax Pro; y
- comprender la importancia de cumplir con las pautas y regulaciones del IRS durante todo el proceso de autorización.

## **28. New Clean Vehicle Credits Resulting from the Enactment of the Inflation Reduction Act of 2022 for Section 30D and Section 25E**

**(T)** This presentation reviews the extended, expanded and modified provisions of Section 30D for new electric vehicles and the newly created credit for Section 25E for previously owned electric vehicles. The course defines what qualifies as an electric vehicle for purposes of the credits. It also describes the qualifications of which taxpayers will qualify for the credits based on their modified AGI and the price of the qualifying vehicle. The course discusses how to identify which vehicles qualify for the credits. In addition, the presentation will discuss terms such as:

- final assembly in North America;
- manufacturers suggested retail price (MSRP);
- qualifying manufacturer;
- when the credits apply;
- eligibility rules for previously owned clean vehicles;
- advance payments by the seller; and
- qualified buyers.

At the conclusion of this seminar, tax professionals will:

- have a solid working knowledge about the Section 30D and Section 25E credits for new and previously owned clean vehicles and how to advise their clients on how to qualify for the credits and be in compliance in filing their income tax returns;
- learn the new terms such as: "final assembly in North America," "previously owned vehicle," "qualified manufacturer," "income and price limitations," etc.; and
- have knowledge that will help them assist their clients on how to identify which vehicles qualify for the available credits.

Presented by the National Society of Tax Professionals, [www.nstp.org](http://www.nstp.org).

## 29. **New Online Features for Tax Pros: Do Business Faster and Easier with IRS Online**

**(T)** We heard you. We have designed important new features in IRS online accounts to help transform your digital experience with the IRS. Learn more about what you can now do online with the IRS and what's coming soon. After participating in this session, attendees should be able to:

- access Tax Pro Account and view clients' tax information, manage active authorizations and submit Powers of Attorney or Tax Information Authorizations;
- understand the difference between Tax Pro Account & Submit Forms 2848 & 8821 Online;
- access Online Account for Individuals, assist clients to approve authorizations and leverage features such as making payments, viewing balance and tax records;
- access Business Tax Account to manage a business's tax liabilities, access tax records and facilitate payments; and
- understand how upcoming features and changes in IRS online accounts will impact tax management practices.

## 30. **Partnerships and Non-resident Alien Withholding**

**(T)** ② When foreign persons choose to invest into the U.S. by owning an interest in a partnership, information reporting and withholding on partnership income earned by foreign persons impact small and large U.S. partnerships alike. This session will highlight (1) how a U.S. partnership taxes and reports income earned by and allocated to foreign persons on the *Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)*, and information return *Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax*; and (2) how, when a foreign partner sells an interest in a U.S. partnership, the buyer of the partnership interest calculates and withholds tax on the sales proceeds and reports on *Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons*, and information return *Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons*. After participating in the session, attendees should be able to:

- identify when a partnership is required to withhold under Internal Revenue Code (IRC) Section 1446(a) on Effectively Connected Taxable Income (ECTI) allocable to its foreign partners;
- calculate 1) the ECTI of the partnership and each foreign partner, and 2) the tax required to be withheld under IRC Section 1446(a);
- identify when a foreign partner is subject to withholding under IRC Section 1446(f) on the disposition/sale of a partnership interest;

- calculate the withholding tax due under IRC Section 1446(f) on the disposition of a partnership interest by a foreign partner; and
- identify the forms and filing requirements to report any tax required to be withheld under IRC Section 1446(a) and 1446(f) (Forms 8804/8805, 8288/8288-A).

### 31. Residential Energy and Clean Vehicle Credits

**(U)** **2** This presentation will provide an overview of the Inflation Reduction Act (IRA) impact on tax year 2024 and 2025 IRC 25C and 25D credit claims and provide an overview on how individual taxpayers can utilize *Form 8936, Clean Vehicle Credits*, to claim the credit or elect to transfer the credit at the time of the sale. After participating in this session, attendees should be able to:

- describe the changes to IRC Sections 25C, 25D, 25E, 30D and 45W as a result of the Inflation Reduction Act;
- explain how the Form 8936 and Schedule A are used to determine the new clean vehicle credit, the previously owned clean vehicle credit and the qualified commercial clean vehicle credit;
- determine if a taxpayer qualifies for the IRC 25C and/or 25D energy credit;
- calculate the amount of the IRC 25C and/or 25D credit properly; and
- identify refundability and carryforward rules for purposes of IRC Sections 25E, 30D and 45W.

### 32. Retirement Plans and IRAs: Distribution and Repayment Options Under SECURE 2.0

**(U)** This session provides an overview of new rules that make retirement funds more accessible before retirement. Participants in this seminar will learn how to certify that a distribution meets the distributable event requirements and the 10% additional tax exception. Learn how to help your clients access their retirement plan and IRA funds in a time of need, using the following expanded distribution options:

- domestic abuse victim distributions;
- terminal illness distributions;
- emergency savings accounts;
- emergency expense distributions;
- disaster recovery distributions; and
- qualified birth and adoption.

At the end of the session, attendees will better understand:

- if you can access your funds early due to a distributable event in a retirement plan;
- how to apply the new exceptions to the 10% additional tax for taking a distribution prior to age 59 ½; and
- how to show a distribution on your Form 1040 return when the Form 1099-R does not include the correct code for an exception to the 10% additional tax.

### 33. Statutes - Protecting Your Clients' Rights and Making Sure the Assessment Periods are Calculated Correctly

**(T)** In this session, you will hear what you need to know about assessment statutes, refund statutes and collection statutes. We will also discuss protecting your clients' rights and making sure the assessment periods are calculated correctly. The presentation will also cover what are the rules, what are the exceptions and how to

advise and protect your clients. After participating in this session, attendees should be able to:

- correctly calculate tax assessment and collection periods;
- determine the statutory limitations for claiming refunds under Internal Revenue Code Section 6511;
- identify exceptions to statutory periods and when statutory periods can be tolled; and
- understand the applicable protections described in the Taxpayer Bill of Rights when representing clients before the IRS in collection and refund cases.

#### **34. Steering Clear of Mistakes - A Review of Refundable Credits Eligibility Rules**

*(Also presented in Spanish; See #34-S)*

**(T)** In this seminar, tax professionals will receive the most current information about the eligibility rules for the earned income tax credit, child tax credit, additional child tax credit and American opportunity tax credit for tax year 2024 returns. The seminar will feature scenarios and taxpayer testimonials that highlight the rules and advantages of claiming refundable credits as well as point out mistakes that can happen and how to avoid them. The seminar will also explain additional resources, training and tools available to tax professionals through IRS's online Tax Return Preparer Toolkit. By the end of this presentation, participants will understand:

- the eligibility rules for the EITC and CTC/ACTC for 2024 returns;
- tax professionals' responsibilities when filing returns claiming the EITC, CTC/ACTC/ODC and AOTC;
- the advantages of claiming refundable credits; and
- some of the top errors when claiming refundable credits.

#### **34-S. Cómo evitar los errores – una revisión de las reglas de elegibilidad para los créditos reembolsables**

*(Also presented in English; see #34)*

**(T) ①** En este seminario, los profesionales de impuestos recibirán la información más actualizada sobre las reglas de elegibilidad para el Crédito por ingreso del trabajo, el Crédito tributario por hijos, el Crédito tributario adicional por hijos y el Crédito tributario de oportunidad para los estadounidenses para las declaraciones del año tributario 2024. El seminario presentará escenarios y testimonios de los contribuyentes que resaltarán las reglas y ventajas de reclamar los créditos reembolsables, además señalarán los errores que pueden ocurrir y cómo evitarlos. El seminario también explicará los recursos, adiestramientos y herramientas adicionales disponibles sin costo a los profesionales de impuestos, mediante el conjunto de herramientas para preparadores de declaraciones de impuestos en línea del IRS y otras ayudas educativas. En este seminario, vamos a:

- explorar las reglas de elegibilidad para el EITC y el CTC/ACTC para las declaraciones de 2024.
- describir las responsabilidades de los profesionales de impuestos al presentar declaraciones en las que se reclaman el EITC, el CTC/ACTC/ODC y el AOTC.
- destacar las ventajas de reclamar los créditos reembolsables.
- explicar algunos de los principales errores al reclamar los créditos reembolsables.

### 35. Tax Law Changes for TY2024

*(Also presented in Spanish; see #35-S)*

**(U)** This presentation provides a general overview of tax law changes for TY2024 and the impact on tax forms, instructions and publications. By the end of this seminar, participants will be able to identify:

- major tax law changes for tax year 2024;
- major tax form changes for tax year 2024;
- new tax forms for tax year 2024;
- new tax products for limited English proficiency (LEP) taxpayers; and
- potential future changes.

### 35-S. Cambios en la Ley Tributaria para el Año Tributario 2024

*(Also presented in English; see #35)*

**(U) ①** Esta presentación proporciona un resumen general de los cambios en las leyes tributarias para el año tributario 2024, como se ilustra en el impacto sobre los formularios, instrucciones y publicaciones tributarias. Al final de este seminario, los participantes podrán identificar:

- cambios importantes en la ley tributaria para el año tributario 2024.
- cambios importantes en el formulario tributario para el año tributario 2024.
- nuevos formularios tributarios para el año tributario 2024.
- nuevos productos tributarios para los contribuyentes con dominio limitado del inglés (LEP, por sus siglas en inglés).
- posibles cambios futuros.

### 36. Tax Professional's Guide to Understanding the Importance of Properly Substantiating Business Expense Deductions

**(T) ②** This presentation provides tax professionals with information to educate their clients on the importance of what is and what is not an allowable business expense as well as how to determine what is an "ordinary and necessary" expense under the Internal Revenue Code Section 162. This course will discuss the proper substantiation for verifying deductions and the importance of good record keeping for tax purposes. The course also discusses the Section 6662, 20% accuracy-related penalty imposed on taxpayers for negligence for not keeping accurate books and records. At the conclusion of this seminar, participants will have:

- a better working knowledge of the importance of substantiating business expense deductions; and
- the requirements needed to support the taxpayer in an audit.

Presented by the National Society of Tax Professionals, [www.nstp.org](http://www.nstp.org).

### 37. Tax Pros and Security: Real-life Threats and Steps to Protect Your Business

**(T)** This session is a panel discussion of key security issues affecting tax professionals, including requirements that all professional tax preparers create a written data security plan and secure client data using multi-factor identification. The session will also discuss top scams and schemes targeting tax professionals, the signs that you may be a data theft victim and what to do if you are a data theft victim. Following this presentation, participants will:

- gain insight into implementing the "Security Six" measures for tax data protection, covering anti-virus software activation, firewall usage, multi-factor authentication, data backup protocols, drive encryption and VPN utilization;
- learn how to recognize and mitigate common email scams and phishing attempts targeting tax professionals, enhancing your ability to safeguard sensitive client information; and
- understand how to respond if your client's information has been compromised and what steps tax professionals can take to be proactive in protecting their clients.

### **38. Tax Return Examinations Happen; Can You Represent Your Client?**

**(T)** Over the course of this session, we will learn the various types of IRS examinations, how the process works and who can represent the taxpayer.

There are three types of examinations: correspondence, office and field. Although, the documentation required is the same, the complexity of the items under examination is different. Knowing the difference is the key to proper representation. After participating in this session, participants should be able to:

- recognize who can represent a taxpayer before the IRS;
- understand their responsibility to the taxpayer and tax system;
- understand the examination process, from start to finish;
- understand the types of examinations and the difference between them;
- understand the steps involved in preparing for a successful examination; and
- explain the examination process to the taxpayer.

Presented by the National Association of Enrolled Agents, [www.naea.org](http://www.naea.org).

### **39. Taxation of U.S. Citizens and Resident Aliens (Green Card Holders) Living Abroad**

**(T)** For U.S. citizens or resident aliens (green card holders), the rules for filing income, estate and gift tax returns and paying estimated tax are generally the same whether they are in the United States or abroad. They are subject to tax on worldwide income from all sources and must report all taxable income and pay taxes according to the Internal Revenue Code. This session addresses common misconceptions related to the taxation of green card holders living outside the United States, the foreign earned income exclusion, totalization agreements, the effect of the saving clause on treaty provisions and filing requirements for individuals with U.S. territory income. After participating in the session, attendees should be able to:

- specify the U.S. income tax obligations of U.S. lawful permanent residents living and working outside the United States;
- list the requirements for claiming the foreign earned income exclusion;
- summarize the effect of totalization agreements on U.S. employment tax obligations of U.S. citizens and residents living and working outside the United States;
- explain the effect of the saving clause in an income tax treaty; and
- identify the federal income tax filing requirements for individuals with income from a U.S. territory.

### **40. Tax-Exempt Organizations, Charities and Nonprofits Update**

**(T)** **1** Learn about the latest guidance and other changes affecting charities and tax-exempt organizations. We'll discuss the electronic process for filing annual information



returns, auto-revocations and the Tax-Exempt Organization Search (TEOS). This presentation will provide an understanding of:

- electronic filing requirements for Forms 990 and 990-T;
- what to do if your organization has been auto-revoked; and
- Tax Exempt Organization Search (TEOS) improvements.

#### **41. The Taxpayer Experience with IRS Independent Office of Appeals**

**(T)** This presentation will provide an overview of the Independent Office of Appeals' hearing process and recent efforts to improve the taxpayer experience and expand Alternative Dispute Resolution programs. At the end of this seminar, participants will be able to:

- describe Appeals' role in tax administration;
- identify Appeals workstreams; and
- recognize our efforts to improve the taxpayer experience.

#### **42. Understanding and Reviewing Collection Notices**

*(Also presented in Spanish; See #42-S)*

**(T)** **2** This session will review the new features on the redesigned Collection notices and discuss ways taxpayers can use Online Account and Online Payment Agreement to resolve their tax liabilities. In cases where taxpayers must submit documents, this session will also explain how taxpayers can use the Document Upload Tool. After participating in this session, attendees should be able to:

- describe new features of the redesigned Collection notices;
- understand self-help tools available in Online Account and Online Payment Agreement, including accessing tax records, making payments, setting up and revising payment plans, viewing notices and more; and
- describe how to use the Document Upload Tool to electronically submit documents to the IRS (when applicable).

#### **42-S. Cómo Entender y Revisar Avisos de Cobro**

*(Also presented in English; See #42)*

**(T)** **1** Esta sesión revisará las nuevas características de los avisos de cobro rediseñados y hablará de las maneras en que los contribuyentes pueden utilizar su Cuenta en línea y el Acuerdo de pago en línea para liquidar sus responsabilidades tributarias. En los casos en que los contribuyentes deben presentar los documentos, esta sesión también explicará cómo los contribuyentes pueden utilizar la Herramienta de carga de documentos. Luego de participar en esta sesión, los participantes deberían poder:

- describir las nuevas características de los avisos de cobro rediseñados.
- entender las herramientas de autoayuda disponibles en la Cuenta en línea y el Acuerdo de pago en línea, inclusive cómo acceder a los registros tributarios, realizar pagos, establecer y revisar los planes de pago, ver avisos y más.
- describir cómo utilizar la Herramienta de carga de documentos para enviar electrónicamente los documentos al IRS (cuando corresponda).

#### **43. What Taxpayers Need to Know about Disaster Tax Relief**

**(T)** **2** This session will discuss what tax pros and taxpayers need to know about tax relief for disasters. After participating in this session, attendees should be able to:

- identify the two different types of disaster declarations and know the definition of an affected taxpayer;
- describe tax relief available to taxpayers affected by a disaster; and
- know how to share IRS disaster resources with their clients.

#### 44. What to Expect When Meeting with Revenue Agents

*(Also presented in Spanish; See #44-S)*

(T) ② This presentation will cover what your clients can anticipate when meeting with revenue agents. After participating in this session, attendees should be able to:

- provide an overview of the SB/SE examination process;
- describe the examination initiative for high income taxpayers; and
- discuss the availability of technology used during the examination process.

#### 44-S. Lo que puede esperar en una reunión con agentes de impuestos

*(Also presented in English; See #44)*

(T) ① Esta presentación cubrirá lo que el público puede anticipar cuando se reúna con los inspectores de impuestos. Luego de participar en esta sesión, los asistentes deberían poder:

- Proporcionar una idea general del proceso de revisión de SB/SE.
- Describir la iniciativa de revisión para los contribuyentes de altos ingresos.
- Hablar de la disponibilidad de la tecnología utilizada durante el proceso de revisión.

### WORKSHOP

#### 45. EO Workshop: Tax-Exempt Organizations, Charities and Nonprofits Compliance Basics

(T) ③ This 2-hour workshop includes practical examples and case studies on compliance basics for charities and other non-profits. You'll also have an opportunity to participate in discussions with the IRS instructor and fellow attendees. At the conclusion of this workshops, participants will understand:

- the benefits and responsibilities of tax-exempt status;
- the exemption application process;
- filing requirements for exempt organizations;
- unrelated business income basics;
- meeting public inspection and disclosure requirements;
- avoiding automatic revocation of exempt status; and
- regaining exempt status if you are auto-revoked.

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