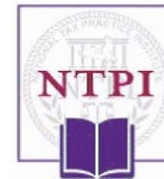


<b>NTPI LEVEL 1 ONLINE</b>		
NTPI® Level 1 is designed to introduce tax practitioners to the fundamentals of representation before IRS.		
<b>COURSE</b>	<b>INSTRUCTOR</b>	<b>CE</b>
Overview of Representation	Kevin Huston, EA, USTCP	2
Engagement Letters	Kevin Huston, EA, USTCP	1
Introduction to Collections	Marc Dombrowski, EA	3
Non-Filers	Claudia A. Hill, EA	1
Innocent Spouse	Claudia A. Hill, EA	1
Ethics for the Tax Practitioner	Frank Degen, EA, USTCP	2
Introduction to Examination	Alan Pinck, EA	4
IRS Notices	LG Brooks, EA	1
Intro. to Criminal Investigations	LG Brooks, EA	1
Transcripts and CSED Extenders	Clarice Landreth, EA	2
Introduction to Appeals	Thomas A. Gorczynski, EA, USTCP	2
Communicating with IRS	LG Brooks, EA	2
Tax Research and Resources	Thomas A. Gorczynski, EA, USTCP	2



**National Tax Practice Institute™ (NTPI®)**

NTPI is a three-level program developed to sharpen the representation skills of practitioners at all stages of their careers. With each level of this program, participants expand their knowledge and skills, while gaining the confidence needed to guide their clients successfully through the often-challenging maze of the Internal Revenue Code, tax regulations, and agency structure.

Enrolled agents who successfully complete Levels 1, 2, and 3 (in order) become NTPI® Fellows. Those who become Fellows join ranks with others who have achieved the highest educational achievement in representation. Prospective clients using the “Find an EA” directory on the NAEA website may include “Fellow” in their search criteria. The member profiles of Fellows also showcase this designation, adding a level of distinction to their profiles. NAEA is recognized and approved by the Internal Revenue Service Return Preparer Office (RPO) and NASBA as an approved continuing education provider. NTPI Levels 1, 2, 3 and the Graduate Level in Representation are open only to enrolled agents, CPAs, and tax attorneys.

**IRS Continuing Education Provider**

NAEA is recognized and approved by the Internal Revenue Service Return Preparer Office (RPO) as an approved continuing education provider.



**NASBA Statement**

NAEA is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org). (Sponsor #108268)

## **NTPI Level 1**

*Learning Objectives: The course is designed to introduce tax practitioners to the fundamentals of representation before the Internal Revenue Service.*

*Program Content: The Fields of Study include Federal Taxes (22 CE hours) and Regulatory Ethics (2 CE hours).*

*Program Level: The course is presented at an introductory to intermediate level.*

*Program Prerequisite: Attendees must be EAs, CPAs, or attorneys.*

*Advance Preparation: None Delivery Method: Self-study*

### **Overview of Representation (2 CE)**

**Kevin Huston EA, USTCP**

IRS Program Number: X9QQU-T-00473-18-S

This course covers essential information Circular 230 practitioners must know in order to successfully represent clients before IRS. Topics include an overview of what practice before IRS means, including IRS structure, how the current environment impacts taxpayers along with tools for effective representation, and best practices in representation.

Learning Objectives:

- Describe the rights taxpayers can expect in IRS dealings
- Become familiar with representation terminology
- Discuss when Form 2848 is required and when it is not
- Identify most common IRS notices

### **Engagement Letters (1 CE)**

**Kevin Huston, EA, USTCP**

IRS Program Number: X9QQU-T-00467-18-S

This introductory class discusses the importance of engagement letters at all levels of representation services to both engage and disengage clients. Learn why engagement letters are considered a best practice in tax and controversy representation.

Learning Objectives:

- Identify why engagement letters are necessary
- Become familiar with types and formats of engagements letters
- Understand the key information to be included

### **Introduction to Collections (3 CE)**

**Marc Dombrowski, EA**

IRS Program Number: X9QQU-T-00474-18-S

This introductory course to IRS Collections explores the fundamentals of the IRS collection system, as well as the skill set needed by Circular 230 practitioners just beginning to represent clients before Collections. The class will begin with a federal assessment and work toward an IRS Collections resolution.

Learning Objectives:

- Gain specific IRM knowledge essential in navigating IRS Collections
- Understand the appropriate timing and use of the collection due process and collection appeals program
- Identify collection notices that taxpayers receive and how to deal with them
- Become familiar with the taxpayer advocate's office

### **Non-Filers (1 CE)**

**Claudia A. Hill, EA**

IRS Program Number: X9QQU-T-00475-18-S

This overview class will discuss how to represent non-filers during the preparation of past-due tax returns and how to best deal with the resolution of IRS issues related to these returns including examination and collections. The course will touch upon IRS computer matching documents and notices, substitutes for return, penalty abatement, and under-reporter issues.

Learning Objectives:

- Conduct an interview with a prospective client
- Identify the issues related to non-filing
- Obtain a workable Engagement Agreement
- Be able to decipher an IRS Substitute for Return (SFR)

Courses may be purchased at <https://interactive.naea.org/>.

Please contact [cperez@naea.org](mailto:cperez@naea.org) with questions.

### **Innocent Spouse (1 CE)**

**Claudia A. Hill, EA**

IRS Program Number: X9QQU-T-00477-18-S

This introductory course will discuss the two statutory provisions which provide relief from an otherwise joint and several liability incurred when couples file a joint income tax return either in separate property or community property states. The basics of each statute's relief options will be addressed, as will the procedural steps for seeking such relief for a client.

Learning Objectives:

- Learn to recognize an innocent spouse
- Identify necessary procedures and forms for relief
- Determine any appeal options

### **Ethics for the Tax Practitioner (2 CE)**

**Frank Degen, EA, USTCP**

IRS Program Number: X9QQU-E-00478-18-S

This course will cover the standards for preparation of tax returns. Circular 230 practitioners need to know the required standards to prepare tax returns so as not to run afoul of penalties under §6662 and 6694. Relevant scenarios will be discussed to ensure returns are properly prepared.

Learning Objectives:

- Have a clearer understanding of the tax return preparation standards
- Understand disclosure with respect to the reasonable basis standard
- Become familiar with disclosure by statement and by return

### **Introduction to Examination (4 CE)**

**Alan Pinck, EA**

IRS Program Number: X9QQU-T-00479-18-S

This session will discuss the different types of audits and the steps needed to best represent your client before the Examination Division of IRS. Move through the audit process step-by-step starting with the importance of a well-stated engagement letter and interviewing your client. Students will gain the practical knowledge to confidently and vigorously defend their clients' returns as well as their rights.

Learning Objectives:

- Be a competent advocate of your clients' taxpayer rights
- Organize requested records
- Manage the auditor
- Learn when and how to close the case

### **IRS Notices (1 CE)**

**LG Brooks, EA**

IRS Program Number: X9QQU-T-00480-18-S

This overview course examines the fundamentals of communicating with IRS in response to the most frequent types of IRS notices: summary assessment notices, CP-2000, and basic balance due/collection notices. Topics include which IRS units to contact, utilization of IRS policies to obtain effective results, levels of authority, and general tax communication techniques.

Learning Objectives:

- Recognize types and purpose of various IRS notices
- Become familiar with various tax communication techniques for IRS notices

### **Introduction to Criminal Investigations (1 CE)**

**LG Brooks, EA**

IRS Program Number: X9QQU-T-00482-18-S

Recently there has been an increase of criminal referrals in audits (especially in cash businesses), preparers, non-filers, bankruptcy fraud in taxes cases, false financial statements, and in offers in compromise, among others. Get answers to frequently asked questions and learn how to protect yourself and your client when you are confronted with a potential or actual Criminal Investigation Division (CID) investigation.

Learning Objectives:

- Become familiar with the most commonly asked client questions
- Learn what steps to take to protect yourself when confronted with a CID issue

Courses may be purchased at <https://interactive.naea.org/>.

Please contact [cperez@naea.org](mailto:cperez@naea.org) with questions.

### **Transcripts and CSED Extenders (2 CE)**

**Clarice Landreth, EA**

IRS Program Number: X9QQU-T-00481-18-S

This course will cover the different aspects of IRS transcripts and how to utilize the information to facilitate understanding of the taxpayer's IRS history. The course will also cover what events can extend the collection statute expiration date (CSED).

Learning Objectives:

- Identify the different types of IRS transcripts
- Identify important IRS transcript codes
- Know the basics of reading an IRS transcript
- Identify and locate entries on the transcript which indicate a CSED tolling event

### **Introduction to Appeals (2 CE)**

**Thomas A. Gorczynski, EA, USTCP**

IRS Program Number: X9QQU-T-00483-18-S

Effective representation in front of IRS will require, at some point, tax disputes to be resolved in the Office of Appeals. This course will review the appeals process, making a small case request, and filing a formal protest. IRS enforcement actions that lead to an appeals petition and the statute of limitations on appeals cases will be discussed, as well as how to prepare a formal written protest.

Learning Objectives:

- File winning appeals in examination
- Effectively appeal collection due process notices
- Appeal denial of installment agreements
- Appeal penalties

### **Communicating with IRS (2 CE)**

**LG Brooks, EA**

IRS Program Number: X9QQU-T-00484-18-S

This course explores the fundamental approaches to communicating with IRS in all realms of representation including exam, collection, and appeals. Among the topics for review are how to contact various IRS offices, privacy and confidentiality, levels of authority, privileged matters, and other general tax communication issues. Proper communication protocol in the area of taxation will also be discussed.

Learning Objectives:

- Develop a basic understanding of how and why to communicate with various IRS divisions
- Identify levels of authority
- Become more comfortable in communicating with IRS

### **Tax Research and Resources (2 CE)**

**Thomas A. Gorczynski, EA, USTCP**

IRS Program Number: X9QQU-T-00485-18-S

Tax research skills are critical to effectively representing a taxpayer before IRS. This session will outline a structured tax research process you can use to find the correct answers to your questions using both no-cost and paid resources. This session will also review the various sources of tax authority, how to read them for their key holding, and how to properly cite them.

Learning Objectives:

- Identify and analyze appropriate authority for taking tax positions
- Apply the steps required to effectively research a tax topic
- Identify various resources available to conduct tax research