



# IRS Nationwide Tax Forum

20  
21

**VIRTUAL  
SEMINAR**

## Schedule-at-a-Glance

Tuesday, July 20

**SESSION 1 11:00 AM-12:00 PM**

**Advocating for Taxpayers Eligible for Payment Plans**

**T F** This seminar will discuss expanded options for taxpayers to resolve their liabilities as a result of the COVID-19 pandemic. By the end of the presentation, attendees will be able to:

- determine who qualifies for a short-term payment plan;
- help taxpayers who need to add new tax balances to existing payment plans;
- know the rules for providing a financial statement or documenting expenses;
- assist taxpayers when they are temporarily unable to meet the terms of an accepted offer in compromise; and
- understand how the filing a federal tax lien affects eligibility for an installment agreement.

**SESSION 2 2:00 PM-3:00 PM**

**Keynote Address**

**U F** The IRS Commissioner will discuss current issues affecting tax administration, IRS programs and services, and future agency initiatives. At the conclusion of this webinar, you will have a better understanding of:

- Major tax provisions in the American Rescue Plan Act signed into law earlier this year, including extensions of last year's business tax relief and the expansion of the Child Tax Credit.
- The wide range of administrative relief options the IRS has made available for taxpayers continuing to experience financial hardship in the wake of COVID-19.
- The latest new services and forms the IRS is offering in multiple languages.
- IRS' progress in implementing the Taxpayer First Act to modernize the agency and enhance the taxpayer experience.

**SEMINAR TRACK SYMBOL KEY**

**T** Federal Tax Law

**U** Federal Tax Law Updates

**E** Ethics Seminar

**F** Certified Financial Planner Track\*

Wednesday, July 21

**SESSION 1 11:00 AM-12:00 PM**

**Advocating for Taxpayers in Order to Avoid  
Abusive Tax Schemes**

**T F** This seminar will explain how practitioners can assist taxpayers in avoiding abusive schemes. By the end of the presentation, attendees will be able to:

- help the public to recognize and avoid abusive tax schemes;
- know about recent schemes and how they were introduced into the tax eco system;
- identify and deconstruct a common scheme;
- understand how a scheme impacts taxpayers; and
- understand the tax consequences and penalties associated with abusive schemes and frivolous submissions.

**SESSION 2 2:00 PM-3:00 PM**

**Avoiding Filing Red Flags and Understanding  
the Examiner**

**T F** In this session will explore many missteps when filing an original or amended return that may generate unwarranted IRS correspondence or an unnecessary audit. These tips will reduce your risk of engagement with the IRS costing your client and the IRS needless time and resources. We will also explore the various types of examiners within the IRS including the Campus, Small Business / Self-Employed, and Large Business & International. Understanding the examiner's educational requirements, training, and scope of audit authority will assist you in more effectively navigating the examination process saving you time and minimizing your client's tax liability. Hearing these aspects from the perspective of a former IRS Senior Technical Advisor will prove invaluable to your practice. At the end of this session, the participant will be able to

- identify common filing errors creating unneeded IRS correspondence;
- identify audit risks associated with amended returns; and
- understand the differences between IRS examiners in differing business units.

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

All live webinar times listed are Eastern Time.  
Please adjust according to your time zone.

Thursday, July 22

**SESSION 1 11:00 AM-12:00 PM**

**Tax Law Changes from a Forms Perspective**

**U F** This webinar will discuss tax changes for the 2022 filing season as illustrated by their impact to tax forms, instructions, and publications. By the end of the lesson, participants will gain:

- knowledge of major income tax changes for individual taxpayers for tax year 2021;
- knowledge of major employment tax changes for businesses for tax year 2021;
- knowledge of major tax form changes from 2020 to 2021;
- knowledge of new tax forms for tax year 2021; and
- knowledge of tax forms available for limited English proficiency (LEP) taxpayers.

**SESSION 2 2:00 PM-3:00 PM**

**Charities & Tax-Exempt Organizations Update**

**T F** In this session, you'll learn about recent law and guidance changes and how those changes may affect your charity. At the end of this session, you'll also learn about the electronic filing requirements that affect many returns for charities. Learning objectives include:

- Form 990/990-PF mandatory electronic filing;
- electronic filing requirements for Forms 990-T and Form 4720 for Tax Year 2020 forms;
- Form 990-EZ electronic filing, paper filing under transition relief;
- use of the Form 8976 Electronic Notice Registration System to notify the IRS of 501(c)(4) status; file Form 1024-A electronically
- use of the educational courses on [www.StayExempt.IRS.gov](http://www.StayExempt.IRS.gov) to help you obtain tax-exempt status: "File Error-Free Form 1023-EZ" & "Overview of Form 1024-A e-Filing" webinars.

**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.

\*Seminars marked **F** were reviewed by the Certified Financial Planner Board and qualify for continuing education credit for certified financial planners.

## Tuesday, July 27

### SESSION 1 11:00 AM-12:00 PM

#### A Closer Look at the IRS Independent Office of Appeals

**T F** This seminar will walk you through an overview of the examination and collection hearing processes and provide updates on new initiatives within the IRS Independent Office of Appeals aimed at improving the taxpayer experience. At the end of this session you will have a general understanding of the:

- Appeals Process
- Taxpayer First Act (TFA)
- Examination Appeals Workstreams
- Collection Appeals Workstreams

### SESSION 2 2:00 PM-3:00 PM

#### Collection Flexibilities During Difficult Economic Times

**T F** This presentation will discuss topics of interest to practitioners whose clients are faced with 2020 tax liabilities resulting from the pandemic. Discussion will include information on:

- First Time Abate/general penalty abatement;
- how to make payments (electronically, via check, etc.);
- various options for installment agreements and the online payment agreement function;
- currently not collectible (CNC) status; and
- how to avoid owing again for the 2021 tax year.

At the end of this presentation, you will be able to:

- Explain how to apply for the First Time Abate/general penalty abatement
- List the various ways of making payments to the IRS (electronically, via check, etc.)
- Discuss the various options for installment agreements and the online payment agreement functions
- Explain the criteria the IRS uses to determine a case is currently not collectible
- Instruct a taxpayer as to how to avoid owing again for the 2021 tax year.

## Wednesday, July 28

### SESSION 1 11:00 AM-12:00 PM

#### Common Issues Presented to OPR and Best Practices to Address Them

**E F** This seminar will provide an overview of common practice issues that come before the Office of Professional Responsibility such as conflicts of interest, lack of due diligence, failure to meet standards, and incompetence and disreputable conduct arising from handling clients' federal tax matters, discussing best practices to avoid these issues, and how practitioners can identify, explain, and address these issues. By the end of this seminar, you will be able to:

- recognize when you have a conflict of interest;
- remedy due diligences issues;
- identify standards; and
- learn to avoid incompetence and disreputable conduct issues through best practices.

### SESSION 2 2:00 PM-3:00 PM

#### Cybersecurity for Tax Professionals – Advanced Session

**T F** This presentation is designed to delve deeper into the most pressing cyber threats facing small and medium-sized companies in the tax industry. The session will focus on reviewing security practices for tax preparers, enhancing safeguards, and implementing security controls and incident response plans to prevent, protect, mitigate, respond, and remediate common cyber incidents. It will include discussion of enterprise risk management and prevention; data security plan development and implementation; effective responses to an attack and/or breach; IRS requirements to protect taxpayers and their data; and state and federal laws and regulations governing data security. Whether you are the sole tax practitioner in your office or part of a multi-partner accounting firm, this session will help you in developing a cybersecurity strategy fit for your business in order to better combat fraud, ransomware, and protect your client's data. By the end of this session, you will be able to:

- Identify, map, and protect high-risk data.
- Recognize the signs of phishing, spear-phishing, ransomware, business email compromise, and other common cyber threats to the tax industry.
- Design a data privacy and security program fit for your business.
- Select appropriate security measures to prevent, protect, mitigate, respond, and remediate cyber incidents and intrusions.
- Develop a cyber incident response plan and breach notification process.
- Understand the federal and state laws that apply to your business.
- Adopt cyber hygiene best practices, and more

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

## Thursday, July 29

### SESSION 1 11:00 AM-12:00 PM

#### Determining an Individual's Tax Residency Status

**T F** An individual's taxation is based on their residency status for U.S. income tax purposes. This session will discuss how to determine your client's tax residency status for US income tax purposes and the differences between residency status under U.S. immigration law and U.S. tax law. Cover the filing requirements of nonresident aliens, resident aliens, expatriates and dual status aliens, as well as bona fide residents of U.S. territories and individuals with U.S. territory source income. This session should also cover the impact of residency status on U.S. taxation. At the end of the presentation, you will be able to:

- Determine an individual's tax residency status under U.S. tax law.
- Identify the filing requirements for individuals who are tax residents of the United States under U.S. tax law, those who are not, and those who are both resident and nonresident in the same year (dual status).
- Specify the federal income tax filing requirements for individuals with income from a U.S. territory.

### SESSION 2 2:00 PM-3:00 PM

#### Employee Retention Credit

**T F** Session on the implementation of the employee retention credit as created in the CARES Act and amended and extended in the Consolidated Appropriations Act, 2021 and the American Rescue Plan Act of 2021. By the end of this session you will be able to:

- Obtain an overview of the employee retention credit, including changes made for 2021
- Identify full and partial suspension of operations due to a government order
- Review examples of calculating a decline in gross receipts
- Assist your clients on amending the 2020 payroll tax returns
- Identify planning opportunities for 2021 with clients who may qualify for both Paycheck Protection Program and Employee Retention Credit.

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

#### PLEASE NOTE:

All live webinar times listed are Eastern Daylight Time. Please adjust your time according to your time zone.

## Tuesday, August 3

### SESSION 1 11:00 AM-12:00 PM

#### e-Services and You

**T F** This lesson will provide an overview of e-Services.

Participants will learn:

- how to create a Secure Access account;
- what e-Services tools are offered to tax professionals;
- how to maintain your e-file application;
- who to call for assistance; and
- which additional resources are available.

### SESSION 2 2:00 PM-3:00 PM

#### Gig Economy

**T F** This presentation will provide an overview of Form 1099-K, Payment Card and Third-Party Network Transactions and how to accurately report amounts on tax returns to improve voluntary tax compliance. At the end of this presentation you will be able to:

- define the gig economy;
- provide an overview of Form 1099-K, Payment Card and Third-Party Network Transactions;
- define a payment settlement entity;
- describe how to accurately report amounts on tax returns; and
- provide filing due dates.

## Wednesday, August 4

### SESSION 1 11:00 AM-12:00 PM

#### Helping You and Your Clients Steer Clear of Fraud and Scams

**T F** In this course, the Treasury Inspector General for Tax Administration (TIGTA) will explore the critical role that tax experts play in ensuring taxpayers receive help from tax professionals with the highest level of ethics and integrity in federal tax administration. At the conclusion of this webinar, you will have a better understanding of:

- how TIGTA raises tax expert's awareness in addressing the allegations of tax preparer fraud and IRS employee's misconduct;
- the latest IRS impersonation schemes; and
- cyber targeting of tax professionals.

### SESSION 2 2:00 PM-3:00 PM

#### Highlights of the Tax Provisions of the Consolidated Appropriations Act of 2021

**U F** This course provides tax professionals with an up to the minute view of the most recent updates of the "Consolidated Appropriations Act of 2021". The legislation provides the federal income tax provisions which have been extended and expanded as well as new provisions for both individual and business taxpayers. The session discusses the following topics:

- Second Round PPP Loans (PPP2)
- Extension and Expansion of the CARES Act Provisions
- Extension of the Emergency Paid Sick Leave Act and Emergency Family and Medical Leave Expansion Act
- Extension and Expansion of the Employee Retention Credit (ERC)
- Extension of Unemployment Benefits
- Extension of the Disaster Relief Act for 2020
- Extension of various Individual and Business Provisions

At the conclusion of this course, tax professionals will have a better understanding of the expansion and extension of tax provisions that they will need for preparing 2020 Federal Income Tax Returns and beyond. In addition, tax professionals will have a broader and deeper knowledge which will be needed to advise their clients in achieving their tax goals. Presented by the National Society of Tax Professionals, [www.nstp.org](http://www.nstp.org).

## Thursday, August 5

### SESSION 1 11:00 AM-12:00 PM

#### IRS Criminal Investigation – Deeper Dive into Emerging Cyber Crimes and Crypto Tax Compliance

**T F** As your business increases its protection against cyber threats, the criminals are increasing their efforts to gain access to your data. Hear what you can do to help protect against tax fraud and this new wave of cybercriminals. IRS Criminal Investigation will cover what they are doing to combat the emerging areas of refund fraud and cybercrime. Together, we can help protect client data and their confidence in the tax system. Learning objectives include:

- understanding and responding to a business email compromise and/or data breach;
- identifying what the Dark Web is and how it is utilized for cybercrime and identity theft;
- recognizing general terms and information pertaining to virtual currency; and
- understanding the efforts by IRS-Criminal Investigation to combat cyber criminals and illicit activity.

### SESSION 2 2:00 PM-3:00 PM

#### Key Enforcement Issues

**T F** This presentation will cover current Exam initiatives including topics such as the marijuana industry and high-income taxpayers. At the end of this presentation you will be able to:

- provide an overview of Exam compliance activities;
- provide updates on recent developments in the marijuana industry;
- describe the exam initiative for high income taxpayers;
- identify new tax law legislation impacting Exam compliance activities; and
- describe the impact of the pandemic on Exam operations.

#### PLEASE NOTE:

All live webinar times listed are Eastern Daylight Time. Please adjust your time according to your time zone.

## Tuesday, August 10

### SESSION 1 11:00 AM-12:00 PM

#### Keys to Mastering Due Diligence Requirements and What to Expect During a Due Diligence Audit

**T F** In this webinar, tax professionals will explore due diligence requirements for the 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. Participants will receive insight on the various methods IRS uses to educate paid preparers who may not be meeting due diligence requirements and walk through the steps of a preparer due diligence audit. The webinar will explain additional resources, training and tools available at no charge to tax professionals through IRS' online Tax Return Preparer Toolkit. Participants will learn:

- paid preparer due diligence requirements;
- due diligence documentation requirements;
- IRS' due diligence educational contact methods;
- the due diligence audit process; and
- where to find online educational resources for paid preparers.

### SESSION 2 2:00 PM-3:00 PM

#### Other Income: Taxable or Not?

**T F** Many of your clients may earn income in a variety of ways or an unusual one-time income event. Identifying how various types of income are reported on the federal income tax return can be very confusing. During this session we will examine when a refund, credit, or offset of income taxes received may have to be reported as additional income, various types of income and losses and how they are reported, and the tax treatment of alimony received. We will also identify how net business income or loss is reported, and which types of income and losses are reported on Schedules E and F. Included in this session are real life examples, scenarios, and resources to keep you in compliance and help your clients make the most of these benefits. After this webinar, you should be able to:

- Identify how various types of income are reported on the federal income tax return;
- understand when a refund, credit, or offset of income taxes received may have to be reported as additional income;
- describe the tax treatment of alimony received;
- identify how net business income or loss is reported;
- name situations for which Form 4797 must be filed;
- identify which types of income and losses are reported on Schedules E and F ; and
- understand how to report unemployment compensation.

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

## Wednesday, August 11

### SESSION 1 11:00 AM-12:00 PM

#### Overview of Taxpayer Civil Rights

**T F** This course will focus on taxpayer civil rights, including the rights of taxpayers to file a complaint of discrimination and request/receive a reasonable accommodation and/or language assistance. By the end of the course you will:

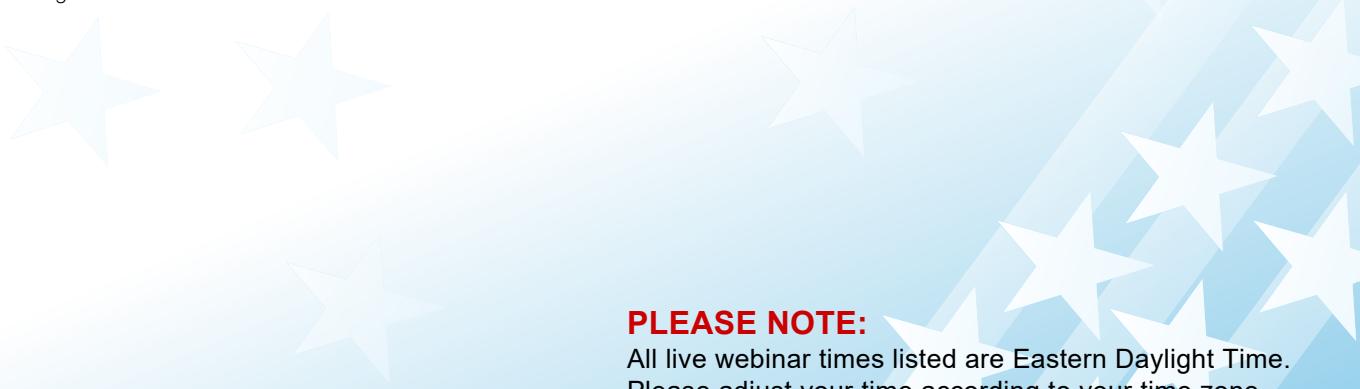
- gain a brief overview of the objectives and mission of the IRS Equity, Diversity and Inclusion (EDI) Civil Rights Unit and the laws, regulations, and executive orders associated with taxpayer civil rights;
- understand how to file a taxpayer complaint of discrimination;
- request a reasonable accommodation and/or language assistance; and
- how to contact the IRS EDI Civil Rights Unit for assistance.

### SESSION 2 2:00 PM-3:00 PM

#### Obligaciones de Responsabilidad Profesional al ejercer ante el Departamento del Tesoro: Oficina de Responsabilidad Profesional (OPR) y la Circular 230 (Same as #22 – Professional Responsibility Obligations when Practicing before the IRS: OPR and Circular 230)

**E F** Este seminario proveera la introducción a la Circular 230 y a la Oficina de Responsabilidad Profesional (OPR), define quien es un practicante y las obligaciones del practicante con los clientes y el Departamento del Tesoro (IRS). Y resalta aspectos claves de la Circular 230 para incluir la debida diligencia, competencia, mejores prácticas en relación a mantener registros con la seguridad de la información, y cumplimiento tributario personal. Al terminar este seminario, usted podrá:

- Identificar su función como practicante y sus obligaciones a sus ractic;
- Entender varias disposiciones de la Circular 230, incluyendo obligaciones tributarias personales; y
- Aprender mejores prácticas en relación a mantener registros y seguridad de la información.



## Thursday, August 12

### SESSION 1 11:00 AM-12:00 PM

#### Retirement Plans - IRS Compliance Initiatives

**T F** In this presentation, you'll learn about the latest IRS compliance initiatives for small employer retirement plans. You'll be able to use our audit experience to help identify and avoid common plan mistakes. At the end of this session, you'll also know what to do if your client gets a letter about their plan from the IRS. Not every contact means your plan is being audited. Learning objectives include how to:

- calculate maximum contributions when you work for two employers;
- avoid 'double taxation' on excess salary deferrals to 401(k) plans;
- electronically file your Form 5500-EZ; and
- find resources for small employer retirement plans.

### SESSION 2 2:00 PM-3:00 PM

#### The Role of Hardship in Tax and Tax Collection

**T F** Effective tax representation sometimes requires telling the client's story and explaining why the IRS should consider the client's circumstances when assessing, abating or collecting tax, interest, or penalties. At the conclusion of this webinar, you will have a better understanding of how hardship affects tax, interest, penalties, and collection alternatives. Presented by the American Bar Association Section of Taxation, [www.americanbar.org/groups/taxation](http://www.americanbar.org/groups/taxation).

#### PLEASE NOTE:

All live webinar times listed are Eastern Daylight Time. Please adjust your time according to your time zone.

## Tuesday, August 17

### SESSION 1 11:00 AM-12:00 PM

#### **Tax Cuts and Jobs Act (TCJA) and Consolidated Appropriations Act (CAA) Changes to Internal Revenue Code 274 for Meals, Entertainment, Transportation and Commuting Benefits**

- U F** This presentation will provide an overview of changes made by the Tax Cuts and Jobs Act (TCJA) and the Consolidated Appropriations Act (CAA) to Internal Revenue Code 274 related to entertainment expenses, meal expenses, qualified transportation fringe benefits (QTF), and certain transportation and commuting benefit expenses. At the end of this presentation you will be able to:
- Identify TCJA, PL. 115-97, (131 Stat. 2054) revisions to IRC 274 related to meal and entertainment expenditures, as well as qualified transportation fringe benefits.
  - Describe the temporary allowance of full deduction for business meals under the CAA 2021 - PL. 116-260 (H.R. 133) and Notice 2021-25.
  - Identify deduction limitations required by IRC 274 concerning certain food and entertainment.
  - Identify exceptions to limitations imposed by IRC 274(e) and 274(n).

### SESSION 2 2:00 PM-3:00 PM

#### **Be Tax Ready – Understanding Rules for Due Diligence and the Child Tax Credit and Earned Income Tax Credit Under the American Rescue Plan Act of 2021**

**U F** In this webinar, tax professionals will explore the effect of the American Rescue Plan Act of 2021 on the child tax credit (CTC), additional child tax credit (ACTC), credit for other dependents (ODC) and earned income tax credit (EITC). This session will also reinforce paid preparers' understanding of due diligence requirements when preparing returns for clients claiming the CTC/ACTC/ODC, EITC, American opportunity tax credit (AOTC) and head of household filing status. The seminar will explain additional resources, training and tools available at no charge to tax professionals through IRS' online Tax Return Preparer Toolkit. By the end of the webinar, participants will understand:

- how the American Rescue Plan Act (ARPA) effects returns claiming refundable credits;
- how ARPA rules impact your clients' eligibility for the earned income tax credit (EITC) and enhanced child tax credit (CTC) and additional child tax credit (ACTC);
- due diligence requirements for the EITC, CTC, AOTC and head of household filing status and discuss how ARPA impacts the requirements; and
- how to avoid common errors related to due diligence and claiming the applicable tax benefits; and
- where to find IRS' online resources for paid preparers.

## Wednesday, August 18

### SESSION 1 11:00 AM-12:00 PM

#### **Virtual Currency**

**T F** This presentation will discuss virtual currency, the practitioner's due diligence responsibilities when dealing with virtual currency clients, and the tax consequences either from:

- sale or other exchange of virtual currencies;
- use of virtual currencies to pay for goods or services; or
- holding virtual currencies as an investment, generally.

At the end of this presentation you will be able to:

- define virtual currencies;
- list the tax consequences that result from:
  - sale or other exchange of virtual currencies;
  - use of virtual currencies to pay for goods or services; and
  - holding virtual currencies as an investment.
- explain the practitioner's responsibility to exercise due diligence when dealing with a client's virtual currency.

### SESSION 2 2:00 PM-3:00 PM

#### **Virtual Currency, Cannabis, and Compliance Reporting**

**U F** In recently reported surveys, 45.8 percent of all Americans say they own cryptocurrency, and 82.3 percent of the United States have legalized some form of marijuana use. The Financial Crimes Enforcement Network (FINCEN) and the IRS have taken notice and are moving the compliance reporting bar for both industries. As tax preparers, you must ask your clients the right questions to get the right answers so you can file a compliant return. This is a "must attend" session to learn about these two rapidly growing industries and how to ask the right questions and report the right numbers. Upon completion of this session you will be able to:

- prepare a tax return for illegal activities
- differentiate between expenses that are considered cost of goods sold (COGS) and those that are not;
- summarize when virtual currency is reported as ordinary income and when it is capital gain; and
- identify when virtual currency needs to be reported as taxable income.

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

## Thursday, August 19

### SESSION 1 11:00 AM-12:00 PM

#### **Cambios Tributarios desde la Perspectiva de Formularios**

**(Same as #26 – Tax Changes from a Forms Perspective)**

**U F** Este seminario web discutirá los cambios de impuestos para la temporada de presentación de impuestos de 2022, ilustrará el impacto sobre los formularios, instrucciones y publicaciones de impuestos. Al final de la lección, los participantes lograrán:

- conocimiento de los cambios importantes en el impuesto sobre la renta para contribuyentes individuales para el año fiscal 2021;
- conocimiento de los principales cambios en el impuesto sobre el empleo para las empresas para el año fiscal 2021;
- conocimiento de los cambios importantes en los formularios de impuestos de 2020 a 2021;
- conocimiento de nuevos formularios de impuestos para el año fiscal 2021; y
- conocimiento de los formularios de impuestos disponibles para contribuyentes con dominio limitado del inglés (LEP).

### SESSION 2 2:00 PM-3:00 PM

#### **Professional Responsibility Obligations when Practicing before the IRS: OPR and Circular 230**

**E F** This seminar will provide an introduction to Circular 230 and the Office of Professional Responsibility (OPR), define who is a practitioner and practitioner obligations to the client and the IRS, and highlight key provisions of Circular 230 to include due diligence, competency, best practices regarding recordkeeping and data security, and personal tax compliance. By the end of this seminar, you will be able to:

- identify your role as a practitioner and your obligations to your clients;
- understand several key provisions of Circular 230, including personal tax compliance; and
- learn best practices on recordkeeping and data security.

## **PLEASE NOTE:**

All live webinar times listed are Eastern Daylight Time. Please adjust your time according to your time zone.