



IRS Nationwide Tax Forum | 2022

VIRTUAL SEMINAR Schedule-at-a-Glance

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

Tuesday, July 19

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

Advisory/Compliance Considerations for Making S-Election

T F In a time where incorrect information spreads faster than light, tax professionals are constantly battling misperceptions on reducing tax liability through entities. Single - Member LLC vs S-Corp is a constant comparison. By the end of this webinar, attendees will have a better understanding of:

- ethically and properly proposing the S-Election;
- educating the client on compliance considerations at federal and state levels;
- managing client's expectations on additional cost of maintenance and compliance; and
- long-term considerations, such as:
 - additional shareholders,
 - tax law changes (i.e., QBI),
 - exit strategy; and
 - lifestyle or legacy.

Presented by the National Association of Enrolled Agents, www.naea.org.

SESSION 2 2:00 PM-3:00 PM EDT

The Fundamentals and Tax Treatment of Digital Assets/Virtual Currency

T F This presentation addresses the fundamentals of digital assets/virtual currency and how these assets are treated for federal income tax purposes. At the end of this lesson, you will be able to:

- explain the key concepts of digital assets/virtual currency;
- describe published guidance and legal concepts governing digital assets/virtual currency taxation;
- summarize how digital assets/virtual currency transactions are reported to the IRS; and
- explain the recordkeeping issues associated with digital assets.

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.

Wednesday, July 20

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

Advocating for Taxpayers Who Receive Collection Notices

T F The IRS is required by statute to send certain notices to taxpayers before it can collect taxes the IRS believes are owed. By the end of this presentation, attendees will be able to:

- identify the most common notices the IRS sends to request payment of taxes or to propose enforced collection action through liens and levies;
- understand the effect of the IRS's temporary suspension of these notices; and
- advise their clients about the options for responding to these notices.

SESSION 2 2:00 PM-3:00 PM EDT

Cannabis Reporting: Retail, Medical & Illegal

T F If you have clients now or in the future who are involved in cannabis, this course will give insight and direction into the taxation of retail, medical and illegal cannabis. We will look at income, cost of goods sold, and business expenses under IRS Code Section 280E and compare the taxation of a cannabis business to that of a regular business. We will also look at federal and state filing requirements. Upon completion of this webinar, you will be able to:

- prepare the appropriate tax schedules when cannabis is illegal at the federal level, but legal in many states;
- summarize unique accounting and tax reporting methods for the industry;
- calculate cost of goods sold; and
- prepare Schedule C for a cannabis business.

Presented by the National Association of Tax Professionals, www.natptax.com.

SEMINAR TRACK SYMBOL KEY

- T** Federal Tax Law
- U** Federal Tax Law Updates
- E** Ethics Seminar
- F** Certified Financial Planner Track*

Thursday, July 21

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

e-Services and You

T F This webinar will provide an overview of IRS e-Services and helpful resources that are available to tax professionals. Participants will learn how to register for an ID.me account and maintain an e-file application. The webinar will also cover changes to the fingerprint process for e-file applicants and discuss where to call for assistance. By the end of this webinar, participants will be able to:

- register for ID.me;
- identify what e-Services tools are available to tax professionals;
- understand how to maintain an e-file 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.

SESSION 2 2:00 PM-3:00 PM EDT

Cybersecurity for Tax Professionals - Advanced Session

T F This presentation is designed to delve deeper into the most pressing cyber risks facing small and medium-sized companies in the tax industry, including ransomware, social engineering scams and supply chain compromises. It will also focus on the best security practices for tax preparers to adopt proper safeguards, implement strong security controls and develop an effective incident response plan. By the end of this webinar, you will be able to:

- identify, map and protect high-risk data;
- recognize the signs of phishing, spear-phishing, fraud, ransomware, third-party compromise and other common cyber risks to the tax industry;
- design a data privacy and security program fit for your business;
- 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 best practices; and
- understand the leadership responsibilities in cybersecurity policy development, implementation and communication.

Presented by the American Coalition for Taxpayer Rights, an IRS Security Summit partner, www.irs.gov/securitysummit.

Note: This is an abbreviated description of this session

Tuesday, July 26

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

Deeper Dive Into Emerging Cyber Crimes and Crypto Tax Compliance (Also presented in Spanish)

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.

Note: This class is also offered in Spanish. Attending both webinars will result in only one CE credit.

SESSION 2 2:00 PM-3:00 PM EDT

Child Tax Credit Issues: Things Learned During the 2022 Filing Season

This course discusses the experiences realized after implementing the provisions that were changed, created and for the moment, temporary because of the American Rescue Plan Act of 2021 (ARPA of 2021). The course will review the updated Form 8812 and issues encountered during the 2022 filing season. The course will also discuss federal tax policy issues experienced by both the tax professional community and the Internal Revenue Service. At the completion of the course, participants will understand the impact of the changes made by the ARPA of 2021 and the need to provide more tax planning opportunities for individual taxpayers as the law reverts to the provisions under the Tax Cuts and Jobs Act (TCJA). Presented by the National Society of Tax Professionals, www.nstp.org.

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

Wednesday, July 27

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

Foreign Tax Credit (Form 1116) & Common Errors

T F The U.S. taxes its citizens and residents on worldwide income. The primary purpose of the foreign tax credit (FTC) is to mitigate the potential effects of double taxation. The individual FTC is reported on Form 1116, Foreign Tax Credit. It is important to understand Form 1116 and how the numbers flow from various sections of a tax return to this form. In this webinar, you will learn in some detail the lines on Form 1116 and what they represent. We will provide an example of how to complete the various parts of Form 1116 and point out common errors. We will go over key terms, important concepts and interplays such as how claiming the foreign earned income exclusion can impact the FTC. Adjustments to qualified dividend income and impacts of the 2017 TCJA (Tax Cuts and Jobs Act) will also be discussed. After completing this webinar, you will be able to:

- explain the basic requirements for claiming an FTC;
- identify common errors found on Form 1116 and related schedules; and
- explain the impact of the Tax Cuts and Jobs Act on the FTC.

SESSION 2 2:00 PM-3:00 PM EDT

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:

- IRS efforts to help taxpayers and tax professionals navigate a challenging 2022 tax filing season;
- the latest initiatives to improve services online, over the phone and in multiple languages;
- efforts to improve tax compliance to ensure fairness for all taxpayers; and
- IRS's progress in implementing the Taxpayer First Act, including initial work being done by the new Taxpayer Experience Office.

Thursday, July 28

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

Get the Facts: Planning for the Transition from EFTPS to T2C

U F The IRS and Bureau of Fiscal Services (BFS) are committed to being efficient stewards of taxpayer dollars and providing great service to our customers. Our customers expect their financial interactions with the government to be seamless and secure, whether they are paying their taxes or receiving a refund. This webinar will give an update on the new electronic payment platform, Transforming Tax Collection (T2C) and talk about electronic payment benefits for both you and your clients. This webinar will build on the information shared during the 2020 tax forums to get deeper into how T2C will affect third party processors. By the end of this webinar, participants will:

- understand the IRS' new T2C electronic payment platform and initiative;
- know the status of the T2C project and plan for the transition from EFTPS to T2C;
- know how T2C will affect EFTPS Batch Provider Software users;
- understand the benefits of making electronic payments for both you and your clients; and
- identify current electronic payment options for paying federal tax liabilities for you and your clients.

SESSION 2 2:00 PM-3:00 PM EDT

Tax Law Changes for TY2022 (Also presented in Spanish)

U F This presentation will provide a general overview of the 2023 filing season tax law changes, as illustrated by the impact on tax forms, instructions and publications. By the end of this presentation, participants will have knowledge of:

- major income tax changes for individual taxpayers for tax year 2022;
- major employment tax changes for tax year 2022;
- major tax form changes from 2021 to 2022;
- new tax forms for tax year 2022; and
- tax products available for limited English proficiency (LEP) taxpayers.

Note: This class is also offered in Spanish. Attending both webinars will result in only one CE credit.



Tuesday, August 2

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

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 expert's play in ensuring that taxpayers receive help from tax professionals with the highest level of ethics and integrity in the 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;
- raise awareness for tax experts on the latest IRS impersonation schemes; and
- cyber targeting of tax professionals.

SESSION 2 2:00 PM-3:00 PM EDT

Improving Access to the IRS

T F This webinar will focus on the latest steps the agency is taking to help ensure accessibility of its programs and services for taxpayers who may need a reasonable accommodation or language assistance. By the end of the webinar, you will:

- gain a brief overview of the objectives and mission of the IRS Equity, Diversity and Inclusion (EDI) Civil Rights Unit;
- gain a brief overview of the objectives and mission of the IRS Alternative Media Center;
- become familiar with the resources and accessibility services provided by the IRS Alternative Media Center for visually impaired taxpayers;
- become familiar with the resources available to taxpayers with limited English proficiency and taxpayers with disabilities; and
- gain an understanding on how to contact the IRS EDI Civil Rights Unit for assistance.

Wednesday, August 3

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

Improving the Taxpayer Experience With the IRS Independent Office of Appeals

T F This webinar is an overview of the examination and collection hearing processes. It will also provide updates on new initiatives within the IRS Independent Office of Appeals aimed at improving the taxpayer experience. At the end of this webinar, you will have a general understanding of:

- the Appeals process;
- efforts to improve taxpayer experience with Appeals;
- Examination Appeals Workstreams; and
- Collection Appeals Workstreams.

SESSION 2 2:00 PM-3:00 PM EDT

Looking to Tax Year 2022: American Rescue Plan Tax Changes to the Earned Income Tax Credit and Other Child-Related Credits

U F Some parts of the American Rescue Plan Act of 2021 expired after 2021. This webinar will explore the rules for the earned income tax credit (EITC), child tax credit (CTC), additional child tax credit (ACTC), credit for other dependents (ODC), and the child and dependent care credit (CDCC) for tax year 2022 returns. It will also explain additional resources, training and tools available at no charge to tax professionals through IRS' online Tax Return Preparer Toolkit. In this webinar, we will:

- explore the eligibility rules for the EITC, CTC, ACTC, ODC and CDCC for 2022 returns; and
- Share IRS's refundable credits online resources for paid preparers.

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

Thursday, August 4

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

Professional Responsibility Obligations When Practicing Before the IRS: OPR and Circular 230 (Also presented in Spanish)

E F This webinar will introduce Circular 230 and the Office of Professional Responsibility, define who is a "practitioner" and the obligations practitioners have to their clients and the IRS, and highlight key provisions of Circular 230 such as due diligence, competency, best practices including recordkeeping and data security, and personal tax compliance. By the end of this webinar, you will be able to:

- identify your role as a practitioner;
- identify your obligations to your clients and the IRS;
- recognize key provision of Circular 230, including personal tax compliance; and
- learn best practices regarding recordkeeping and data security.

Note: This class is also offered in Spanish. Attending both webinars will result in only one CE credit.

SESSION 2 2:00 PM-3:00 PM EDT

Professional Responsibility: Procedures to Ensure Compliance in Times of Change - Advanced Level

E F This webinar will provide an overview of common practice issues affecting those in the business of being a tax practitioner -- either as a solo practitioner or in a firm of many practitioners. It will cover procedures that should be in place to ensure compliance with Circular 230 as well as best practices for running a practice during times of change. By the end of this webinar, you will be able to:

- explain the OPR's authority to regulate practice before the IRS and determine practitioners' "fitness to practice;"
- identify critical practice standards;
- ensure due diligence and competence;
- recognize when you have a conflict of interest and how to respond when your client has not complied or made an error;
- avoid discipline for personal incompetence or disreputable conduct issues; and
- protect confidential information.

Tuesday, August 9

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

Promoter Issues

T F This presentation will focus on highlighting promoter activity and present information on the new Office of Promoter Investigations. By the end of this presentation, you will be able to:

- describe the role of the Office of Promoter Investigations in stopping promoter activity; and
- identify the steps the IRS is taking to address abusive tax promotions.

SESSION 2 2:00 PM-3:00 PM EDT

Representing Taxpayers That Disagree With Information Reports (i.e., Forms W-2, 1099, K-1)

T F More and more information reported by taxpayers on their tax returns is compiled by third parties. This panel will review the procedures for memorializing disagreements with third party information reports (i.e., the Form W-2, Form 1099, Form K-1) from the tax return through trial. At the conclusion of this webinar, the attendees will know what procedures are available to assist a taxpayer that disagrees with a third-party information return. Presented by the American Bar Association Section of Taxation, www.americanbar.org/groups/taxation.

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

Wednesday, August 10

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

Retirement Plans: Avoid These Pitfalls When Managing Your Small Employer Plan

T F Learn about the pitfalls to avoid when setting up and managing a small employer retirement plan. We'll discuss some of the common mistakes many small employers make in their retirement plan and resources to help you fix or avoid those mistakes. You'll also learn about:

- mistakes we see on our examinations of one-participant 401(k) plans;
- how to keep your plan document up to date;
- when employees become eligible for contributions;
- how related businesses you own affect your retirement plan;
- common mistakes to avoid in your retirement plan, including SEP and SIMPLE IRA-based plans; and
- why SARSEPs are so difficult to keep straight.

SESSION 2 2:00 PM-3:00 PM EDT

A Simple Approach and Overview to Virtual Currency

T F Cryptocurrency is a decentralized digital currency otherwise known as virtual currency. The term "cryptocurrency" generates countless amounts of uncertainty and anxiety among tax professionals. The language single-handedly strikes apprehension among us. This course will provide you with the confidence to deal with cryptocurrency and will enlighten tax pros on this crazy language. So, join us in deciphering the mystery of virtual currency. You'll learn the ensuing plus much more:

- define virtual currency, aka cryptocurrency;
- demonstrate types of transactions;
- differentiate modes of "wallet;"
- examine and translate crypto's vocabulary;
- discuss common cryptocurrency tax events;
- inspect the 12 tax principles;
- analyze IRS notices, revenue rulings, FAQs concerning crypto;
- clarify the provisions of new infrastructure bill;
- critique recent Chief Counsel Advices';
- assess any FinCEN regulations;
- identify and discuss Form 8938 requirements;
- formulate best practices concerning virtual currency; and
- establish an engagement letter for our tax practices.

Presented by the National Society of Accountants, www.nsacct.org.

Thursday, August 11

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

Tax Credits for Individuals Residing Outside the United States

T F U.S. individuals living outside the United States (including those residing in U.S. territories) may, if they meet the requirements, be eligible for certain tax credits. In this webinar, you will learn how to determine which credits your clients may be eligible for and whether they meet the requirements to claim that credit. This webinar will include information on credits such as the Earned Income Credit, the Child Tax and Additional Child Tax Credits, the American Opportunity Credit and the Recovery Rebate Credit. After completing this webinar, you will be able to:

- identify the credits that may be claimed by individuals residing outside the United States;
- explain the requirements for claiming these credits; and
- state which form or schedule must be used to claim these credits.

SESSION 2 2:00 PM-3:00 PM EDT

Tax Professional Data Breaches and How Tax Pros Can Protect Themselves (Also presented in Spanish)

T F This webinar focuses on recent spear-phishing scams targeting tax professionals during the 2022 filing season, including real-life examples of actual tax-related, spear-phishing emails. By the end of this lesson, you will be able to:

- identify spear-phishing emails that target tax professionals;
- report tax related spear-phishing scams;
- protect yourself from becoming a victim of a phishing scam and data breach; and
- report a tax professional data breach.

Note: This class is also offered in Spanish. Attending both webinars will result in only one CE credit.

SESSION 3 4:30 PM-5:30 PM EDT

Filtración de información de profesionales de impuestos y cómo los profesionales de impuestos pueden protegerse a sí mismos (Tax Professional Data Breaches and How Tax Pros Can Protect Themselves)

T F La sesión se enfoca en las recientes estafas de correos electrónicos de pesca dirigidas a profesionales de impuestos durante la temporada de presentación de impuestos de 2022, incluidos ejemplos de vida real de correos electrónicos de pesca relacionados con impuestos. Al final de esta lección, usted logrará:

- Identificar correos electrónicos de pesca que se dirigen a profesionales de impuestos
- Reportar estafas de pesca relacionadas con impuestos
- Protegerse de ser víctima de una estafa de pesca y una filtración de información
- Reportar una filtración de información de profesionales de impuestos

Note: This class is also offered in English. Attending both webinars will result in only one CE credit.

Tuesday, August 16

SESSION 1 11:00 AM–12:00 PM EDT

Tax-Exempt Organizations, Charities and Nonprofits Update

T F In this webinar, you'll learn about the electronic filing requirements for tax-exempt organizations, including the new electronic Form 1024. We'll also discuss how you can use the Tax-Exempt Organization Search (TEOS) tool to access information about an organization's tax-exempt status and filings. You'll also learn how to:

- determine your tax-exempt organization's electronic filing requirements;
- file the updated electronic Form 1024 on Pay.gov;
- use TEOS to access information about an organization's tax-exempt status and filings;
- obtain copies of a tax-exempt organization's forms, notices and letters; and
- find educational information on IRS.gov to help you obtain and maintain tax-exempt status

SESSION 2 2:00 PM–3:00 PM EDT

Temporary Changes to the Collection Notice Process to Help Taxpayers and Practitioners

U F This presentation will be a high-level discussion of what SB/SE Collection has done in pausing certain notices and making temporary changes to certain aspects of the notice process to help the IRS overcome backlogs. By the end of this presentation, you will be able to:

- explain key important temporary measures that the IRS has put in place within the collection process as a result of the pandemic, including both taxpayer relief measures and backlog resolution;
- identify what those temporary measures mean for a taxpayer both now and going forward;
- describe self-help tools available to taxpayers to assist in proactively resolving their account during the time the temporary measures discussed previously are in place; and
- list the ways a taxpayer may make a payment to the IRS.

Wednesday, August 17

SESSION 1 11:00 AM–12:00 PM EDT

Understanding and Combating Return Preparer Fraud

T F This webinar will provide an overview of our approach to investigating alleged fraudulent return preparers including summary statistics about our efforts and results. We will discuss emerging issues and look at recently adjudicated investigations. Learning objectives include:

- understanding how IRS-Criminal Investigation is combating refund fraud;
- an overview of the approach to investigating alleged fraudulent return preparers; and
- understanding the three compliance areas of refund fraud: Return Preparer Program, Questionable Refund Program and Identity Theft.

SESSION 2 2:00 PM–3:00 PM EDT

Understanding the New Reporting Rules for Pass-Through Returns – Schedules K-2 and K-3

T F This webinar focuses on the requirement to complete Schedules K-2 and K-3 for pass-through returns and the required information to be included in them. These schedules must be filed by all pass-through entities that have items of international tax relevance, including entities with foreign partners and international activities, investments, owners or income. By the end of this webinar, you will be able to:

- obtain an overview of the requirements to file these schedules;
- identify items of international relevance;
- review transitional relief (IR-2022-38) and determine qualification for same;
- review penalties for non-compliance and related transitional penalty relief (Notice 2021-39); and
- assist your clients in assembling the necessary information for proper completion of the schedules.

Presented by the American Institute of Certified Public Accountants, www.aicpa.org.

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

Thursday, August 18

SESSION 1 11:00 AM–12:00 PM EDT

Cambios en la ley tributaria para el año tributario 2022 (Tax Law Changes for TY2022)

U F Esta presentación brindará una sobrevista general sobre los cambios tributarios para la temporada de impuestos de 2023, ilustrará el impacto sobre los formularios, instrucciones y publicaciones de impuestos. Al final de esta presentación, los participantes sabrán aplicar estos cambios principales sobre:

- individuos en el año fiscal 2022
- el impuesto de nómina por el año fiscal 2022
- en los formularios de impuestos de 2021 al 2022
- los nuevos formularios de impuestos para el año fiscal 2022
- los productos fiscales disponibles para contribuyentes con dominio limitado del inglés (LEP)

Note: This class is also offered in English. Attending both webinars will result in only one CE credit. .

SESSION 2 2:00 PM–3:00 PM EDT

Obligaciones de Responsabilidad Profesional al practicar delante del IRS: OPR y la Circular 230 (Professional Responsibility Obligations When Practicing Before the IRS: OPR and Circular 230)

E F Este seminario proveerá una introducción a la Circular 230 y a la Oficina de Responsabilidad Profesional, definirá quien es un "practicante" y las obligaciones que los preparadores tienen con sus clientes y el IRS, también acentuará puntos claves de partes de la Circular 230 como diligencia, competencia, mejores prácticas incluyendo el guardar documentos, y seguridad de datos, mas estar al día con los impuestos personales. Al final de este seminario, usted podrá identificar su papel como practicante, sus obligaciones con sus clientes y el IRS, reconocer la provisión clave de la Circular 230, incluyendo estar al día con sus impuestos personales y aprender las mejores prácticas de guardar documentos y seguridad de los datos.

Note: This class is also offered in English. Attending both webinars will result in only one CE credit.

SESSION 3 4:30 PM–5:30 PM EDT

Inmersión Profunda en Delitos Cibernéticos Emergentes y el Cumplimiento de Impuestos en Criptomonedas (Deeper Dive into Emerging Cyber Crimes and Crypto Tax Compliance)

T F La investigación criminal del IRS cubrirá lo que se está haciendo para combatir las áreas emergentes de fraude de reembolso y delito cibernético. Juntos, podemos ayudar a proteger los datos de los clientes y su confianza en el sistema fiscal. Los objetivos de aprendizaje incluyen:

- Comprender y responder a un compromiso de correo electrónico comercial y/o violación de datos
- Identificar qué es la Dark Web y cómo se utiliza para el delito cibernético y el robo de identidad
- Reconocer los términos generales y la información relativa a la moneda virtual
- Comprender los esfuerzos del IRS-Investigación Criminal para combatir a los ciberdelincuentes y las actividades ilícitas.

Nota: Esta es una descripción abreviada de esta sesión.

Note: This class is also offered in English. Attending both webinars will result in only one CE credit.

