ELLIOTT THE FOLLOWING CLASSES LATE August CLASSES TO PREPARE TAXES IN 2024

WILL UPLOAD IRS PROOF OF CLASSES TAKEN WHEN I RECEIVE FROM THE IRS AND CREDITING AGENCY

THE FOLLOWING IS 16 CLASSES THAT I TOOK AND I'M RECEIVING "CPE CREDITS" (CONTINUING EDUCATIONAL CREDITS"

AND RECEIVING FULL CREDIT FOR EACH OF THEM, I TOOK 2 OTHER CLASSES THAT I WAS OVER 10 MINUTES LATE, HOWEVER IF YOU ARE 10 MINUTES LATE YOU DO NOT RECEIVE CREDIT FOR THE CLASS, THIS IS THE LAST 2 CLASEES I STATE

2023(For taxes prepared in 2024 IRS Nationwide Tax Forum Seminar Topics below are the Classes Elliott took in late August 2023

(E) Ethics Seminar*
(T) Federal Tax Law*
(U) Federal Tax Law Updates*
(F) Certified Financial Planners**

1 Offered ONE TIME only

2 Offered TWICE on the same day

3 Offered THREE times at each location; preregistration required

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.**

****Seminars marked (F) may qualify for continuing education credit for certified financial planners pending review by the Certified Financial Planner Board.**

Classes

Advocating for Taxpayers – How the Taxpayer Advocate Service Can Assist You and Your Clients C#5. (T) (F)

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. Our advocates can help you and your clients if they have a tax problem you can't resolve on your own. The session will include our case criteria - when TAS can assist, how we can help your clients, anticipated timing and internal processes, examples of pending issues and resolutions, as well as suggested best practices in resolving issues with the IRS for open cases. By the end of this presentation, you will understand the Taxpayer Bill of Rights, the functions of TAS, and how TAS can help you service your clients.

Advocating for Taxpayers, Working with the IRS in a Digital World C#6.

(T) (F) 2 A practical session exploring best practices to familiarize yourself with online accounts, web tools and IRS digital communication options to assist your clients efficiently. This session includes a discussion of the benefits and functionality of IRS Online Account, Tax Pro Account, acceptable use of digital signatures, email, collection options through electronic means, and e-filing requirements and exceptions. By the end of this presentation, you will understand IRS digital self-help tools such as IRS Online Account, Where's My Refund, Where's My Amended Refund, Identity Protection PIN, Document Upload Tool, and Taxpayer Advocate Service Qualifier Tool.

Assist with Individual Taxpayer Identification Number (ITIN) Services; Become an Acceptance Agent C#8. (T) (F)

Learn how tax professionals and organizations can assist their clients with Individual Taxpayer Identification Number (ITIN) services. The session will also discuss the role of ITIN Acceptance Agents and how they can facilitate *Form W-7, Application for IRS Individual Taxpayer Identification Number* and provide detailed information on the new and improved application process to become an ITIN Acceptance Agent. By the end of this session, you will be able to:

- identify who can be a Certifying Acceptance Agent (CAA);
- understand the role of a CAA;
- understand how a CAA facilitates the Form W-7 process;
- learn how to become a CAA; and
- obtain detailed information on the new CAA application process.

ELLIOTT was A "Certifying Acceptance Agent (CAA)" but now must be re-certified

Navigating Fraud Landmines as Tax Professionals C#21. (T) (F) 2

This presentation will outline examples of current fraud schemes, their results, how to avoid them, and how to report fraud. By the end of this presentation, you will be able to:

- explain the purpose of the Office of Fraud Enforcement;
- give examples of current fraud schemes, their results and how to avoid them; and
- Report fraud to the IRS.

Identity Protection C#18.

(T) (F) This presentation provides information about the Identify Theft Victims Assistance *Form 14039, Identity Theft Affidavit*, the Identity Protection (IP) PIN and the Opt-in Program for Taxpayers. Learning objectives include:

- determining if there's a need to file a *Form 14039* with the IRS;
- learning how to complete and about the process for the *Form 14039*; and
- actions required after the identity theft issue is resolved; and
- a description of what an IP PIN is, how to apply for one and how to use it.

Cybersecurity for Tax Professionals C#12. (T) (F) 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.

Identity Assurance (IA) - Identity Verification for Tax Professionals C#17.

(T) (F) The IRS uses the term Identity Assurance (IA) to define Identity Proofing, Authentication, Authorization and Access (A3). This session will discuss the maturity and innovation of IRS's A3 enterprise capabilities, policies, processes, and ways to support the secure delivery of data and services across IRS customer contact channels. This seminar will discuss how programs are managed, as well as policy and strategies that protect taxpayer data from identity thieves and fraudsters. This presentation will:

- discuss what authentication is and why it is important to the IRS;
- explain what enterprise capabilities, policies and processes are needed to support the secure delivery of tax data and services;
- explore our modernized digital identity platform to enable access to IRS online service in compliance with federal guidelines; and
- provide an understanding of IRS online tools for tax professionals and their clients.

Update from the IRS Return Preparer Office: News You Can Use C#40.

(T) (F) Learn about registration requirements and differences in return preparer qualifications. Hear about our efforts to investigate tax return preparers who act improperly and the return preparer complaint process; and get tools on safeguarding your client data. After this session, you will:

- understand PTIN requirements and when to renew your PTIN;
- understand the complaint referral process and identity when to submit a preparer complaint; and
- identify ways to safeguard your clients and understand your data security responsibility.

Sailing Through the Rules of Refundable Tax Credits C#29.
(T) (F) This session will discuss the eligibility rules for the Earned Income Tax Credit, Child Tax Credit, Additional Child Tax Credit, and the American Opportunity Tax Credit and the Premium Tax Credit for tax year 2023 returns. This presentation will:

- explore the eligibility rules for the EITC and CTC/ACTC for 2023 returns;
- outline tax professionals' responsibilities when filing returns claiming the EITC, CTC/ACTC/ODC, AOTC, PTC and head of household filing status;
- highlight the advantages of claiming refundable credits;
- explain the recertification process after an audit; and
- share IRS's refundable credits online resources for tax professionals.

Tax Issues Applicable to Recent Immigrants C#33. (T) (F) 2

Every year thousands of non-United States citizens migrate to the United States. These taxpayers include what the tax law defines as non-residents and residents. This panel will review the tax laws governing the taxation of non-citizens. This seminar will focus on tax compliance for visa holders, green cards, taxpayers in temporary protected status, and undocumented immigrants. After this session, attendees will be able to advise a non-citizen on complying with their obligations under the tax code.

Presented by the American Bar Association Section of Taxation,
www.americanbar.org/groups/taxation.

Tax Law Changes for TY2023 C#34.
(Also presented in Spanish; See #34-S)
(U) (F) This presentation provides a general overview of tax law changes for TY2023, as illustrated by the impact on tax forms, instructions and publications. Learning objectives include:

- major income tax changes for individual taxpayers for tax year 2023;
- major employment tax changes for tax year 2023;
- major tax form changes from 2022 to 2023;
- new tax forms for tax year 2023; and
- tax products available for limited English proficiency (LEP) taxpayers.

Understanding and Combating Refund Fraud C#39.
(T) (F) This presentation will provide an overview of our approach to investigating alleged refund fraud including summary statistics about our efforts and results. This session 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 refund fraud; and
- understanding the three compliance areas of refund fraud: Return Preparer Program, Questionable Refund Program and Identity Theft.

Keynote Address C#20.

(U) (F) 1
Key topics will include 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:

- 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.

IRS Strategic Operating Plan and Implementation C#19.

(U) (F) 1
The IRS is transforming the way we serve taxpayers and tax professionals and the way we administer the tax system. This session will provide an overview of how the agency arrived at this point and a high-level review of the new Strategic Operating Plan (SOP) and initiatives. This presentation will focus on initiatives that will be most of interest to tax professionals, including new service offerings, new ways to interact with the IRS, and improvements to taxpayer and tax professional service. It will also discuss how tax professionals can get engaged or share ideas. By the end of the presentation, you will understand:

- how will the IRS resolve issues as quickly as possible;
- how will the IRS improve compliance;
- how will the IRS modernize its data and technology; and
- how will the IRS build, recruit, and retain a diverse and highly skilled workforce

1099-Q: What Do I Do? C#3.
(T) (F) Attention all tax preparers! Join us for an essential education session on Section 529 plans and *Form 1099-Q, Payments from Qualified Education Programs*. These plans have become increasingly popular investment vehicles for families saving for their children's education expenses. You must be well-versed in the tax implications of these plans to help your clients to avoid unnecessary tax, penalties and potential interest charges. A decision tree will be provided to assist you with questions to ask to maximize the tax results for your clients. After this session, attendees should be able to:

- recognize qualified education expenses for Section 529 plan distributions;
- calculate the tax-free and taxable portions of distributions;
- determine when to report the distributions as being taxable to permit education credits to be allowed; and
- advise clients on alternative ways to utilize Section 529 funds.

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

in which Elliott is or was a multi-year member

1099-K: New Law Lowers Filing Threshold; What Does It Mean to Your Clients? C#2.
(U) (F) This session will assist tax professionals on advising clients with reporting transactions when they receive *Form 1099-K, Payment Card and Third-Party Network Transactions* from payment settlement entities such as PayPal, Venmo, Stripe, and others for transactions over $600 per year or any number of transactions beginning in 2023. The session will cover where to report the 1099-K on income tax returns based on why the client received it. Attendees will leave with a decision tree process to analyze the 1099-K form and its impact on their clients. Learning objectives include:

- determining how to report personal sales and non-taxable transfers reported on 1099-K;
- identifying what actions to take when your client receives an incorrect 1099-K;
- contrast Form 1099-NEC vs. Form 1099-K; and
- addressing proper reporting of payments, including personal income, on taxpayer's returns.

Presented by the National Association of Tax Professionals, www.natptax.com.
in which Elliott is or was a multi-year member

The 2 classes below I took but was over 10 minutes late and therefore will not get credit for the classes

Abusive Tax Avoidance Transactions C#4. (T) (F) This presentation will provide an update on the IRS efforts to address the promotion of abusive tax schemes, including more detailed information on promotions that appeared on the IRS Dirty Dozen list. By the end of this presentation, you will be able to:

- identify the steps the IRS is taking to address abusive tax promotions; and
- describe how to report abusive promotions and abusive return preparers to the IRS.

TIGTA's Role in Protecting the Integrity of Tax Administration C#38. (T) (F) 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. This session will provide an understanding of:

- TIGTA's role in protecting the integrity of tax administration;
- TIGTA's organizational components;
- preparer ethics and misconduct issues; and
- scams and cyber-fraud activity targeting tax professionals.