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Exploring the Implications of Questions on Tax Returns *(An Ethics Case Study)*

American Institute of Certified Public Accountants



<http://www.aicpa.org/INTERESTAREAS/TAX/RESOURCES/STANDARDSETHICS/Pages/default.aspx>



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Today's Agenda

- Types of questions
- Ethical requirements overview
- 2 case studies
- Lessons learned
- Tax practice quality control
- Wrap-up and take aways

Please ask questions as we go!



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Two Types of Questions

Type #1

What types of questions do you need to ask your clients when gathering information to prepare the return?

Type #2

What do you need to do when completing the questions on tax forms as part of the return preparation process?



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Ethical Requirements

- Internal Revenue Code
- Circular 230
- Applicable state laws, regulations
- Other Professional Standards
 - AICPA's Statements on Standards for Tax Services
 - NAEA's Code of Ethics & Rules of Professional Conduct

See Resource Appendix for full list of AICPA & NAEA standards.



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Examples of Ethical Requirements

- Tax return reporting standard
- Confidentiality of client information
- Conflicts of interest
- Due diligence
- Knowledge of client's error
- Contingent fees
- Written tax advice



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Case #1: The Trucker

The Facts:

- Long-haul driver with significant overnight travel & meals, which are not subject to the 50% M&E limitation
- Practitioner combined all M&E and reported it as a single amount
- Client had not filed for 4 years
- All 4 returns prepared as one engagement
- Client filed all returns simultaneously



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The Outcome

- IRS examined returns because meals did not appear to be subject to the 50% limitation
- Examiner assessed a 6694(b) penalty
 - Understatement due to willful or reckless conduct
 - Penalty is greater of \$5,000 or 50% of income derived
- 6694(b) results in automatic OPR referral

See Resource Appendix for full text of IRC 6694(b).



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The Implications

Questions to consider include:

- Did practitioner ask for M&E details?
- What due diligence did practitioner go through?
- Is there a similar pattern with other clients?
- What is the practitioner's return review process?

Do you have any other concerns?



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Relevant Guidance: *Why* you need to ask

- Circular 230 § 10.22, Diligence as to accuracy
- AICPA's SSTS No. 3, Certain Procedural Aspects of Preparing Returns
- NAEA Code of Ethics #7

See Resource Appendix for more information on cited resources.



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Case #2: The Nurse

The Facts

- Client was a full time nurse who regularly worked substantial overtime
- She lived in California and owned two rental properties in Florida
- She claimed to be a real estate professional which allowed her to:
 - Group properties into a single activity
 - Deduct rental losses



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The Outcome

- IRS examined returns and disallowed the rental losses
- Client logs were deemed unreliable
- Practitioner should have inquired further because
 - Nursing income was 1.5x her salary due to additional overtime earnings
 - Hours devoted to rental seemed improbable
- 6694(b) penalty assessed with a referral to OPR



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The Implications

Questions to consider include:

- Did practitioner review the documentation *before* taking the position?
- How far should practitioner dig?
- What are the practitioner's quality control procedures?

Do you have any other concerns?



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Relevant Guidance:

Why you need to know

- Circular 230
 - Competency requirement (proposed)
 - §10.37 Requirements for other written advice
- AICPA's SSTS
 - No. 1, Tax Return Positions
 - No. 2, Answers to Questions on Returns
- NAEA Code of Ethics #3

See Resource Appendix for more information on cited resources.



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Lessons Learned

- Both types of questions are important
- All questions are not of uniform importance
- Implications of questions vary widely
- 6694(b) penalties result in automatic referrals to OPR, which will lead to:
 - Questions about preparer due diligence
 - Questions about quality control

**Can you think of other forms or situations
may where these issues might arise?**



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Other Situations: Question on Forms

SCHEDULE B (Form 1040A or 1040)	Interest and Ordinary Dividends	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	▶ Attach to Form 1040A or 1040.	2013
Name(s) shown on return	▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb .	Attachment Sequence No. 08
		Your social security number

Note. If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III Foreign Accounts and Trusts (See instructions on back.)	7a At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements	Yes	No
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back			

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 17146N

Schedule B (Form 1040A or 1040) 2013



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Other Situations: Question on Forms

SCHEDULE C (Form 1040)	Profit or Loss From Business (Sole Proprietorship)	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec . ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.	2013 Attachment Sequence No. 09
Name of proprietor		Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2013, check here . . . <input type="checkbox"/>		
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
Part I - Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on		



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Other Situations: Question on Forms

SCHEDULE E (Form 1040)		Supplemental Income and Loss			OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)			2013	
		▶ Attach to Form 1040, 1040NR, or Form 1041.			Attachment Sequence No. 13	
		▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee .				
Name(s) shown on return				Your social security number		
Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see Instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.						
A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)				<input type="checkbox"/> Yes <input type="checkbox"/> No		
B If "Yes," did you or will you file required Forms 1099?				<input type="checkbox"/> Yes <input type="checkbox"/> No		
1a Physical address of each property (street, city, state, ZIP code)						
Schedule E (Form 1040) 2013				Attachment Sequence No. 13		Page 2
Name(s) shown on return. Do not enter name and social security number if shown on other side.				Your social security number		
Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.						
Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198 . See instructions.						
27		Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.				<input type="checkbox"/> Yes <input type="checkbox"/> No
28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk	
A			<input type="checkbox"/>		<input type="checkbox"/>	



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Other Situations: Question on Forms

Form 4562 Department of the Treasury Internal Revenue Service (99) Name(s) shown on return	Depreciation and Amortization (Including Information on Listed Property) ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172
		2013 Attachment Sequence No. 179 Identifying number
Business or activity to which this form relates		

Form 4562 (2013) Page **2**

Part V Listed Property (Include ~~automobiles, certain~~ other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

~~**Section A Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**~~

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	



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Other Situations: Questions to the client

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		2014	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution				
		\$				
		2a Taxable amount				
		\$				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center
		\$		\$		File with Form 1096.
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act
		\$		\$		



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Other Situations: Questions to the client

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2014		Cancellation of Debt
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	
		2 Amount of debt discharged \$	2014	Copy A For Internal Revenue Service Center
		3 Interest if included in box 2 \$	Form 1099-C	
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
DEBTOR'S name				
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	
Form 1099-C		Cat. No. 26290W www.irs.gov/form1099c Department of the Treasury Internal Revenue Service		
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				



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Other Situations: Questions to the client

Form 8941 Department of the Treasury Internal Revenue Service	Credit for Small Employer Health Insurance Premiums ► Attach to your tax return. ► Information about Form 8941 and its separate instructions is at www.irs.gov/form8941 .	OMB No. 1545-2198 2013 Attachment Sequence No. 63
Name(s) shown on return		Identifying number
Caution. See the instructions and complete Worksheets 1 through 7 as needed.		
1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))		1a
b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above		1b
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12		2
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12		3
4 Premiums you paid during the tax year for employees included on line 1a for health insurance		



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Quality Control System

- Defines processes and standards
 - Tax practice documents (e.g., checklists)
 - Use of engagement letters
- New client acceptance process
 - Evaluate prospective clients
 - Assess if firm has appropriate capabilities and resources
- Set and communicate expectations to clients



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Quality Control System

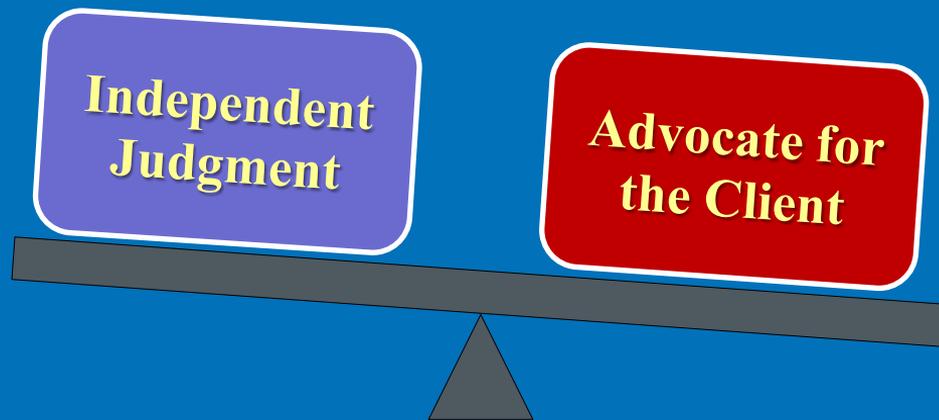
- Engagement performance
 - Preparation process & review procedures
 - Due date tracking & reporting
- Documentation standards
 - Capture client representations
 - Documentation of oral advice
- Procedures to resolve differences of opinion
- Establish client termination process



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Putting It All Together



Know when to say no!
Know when to walk away!

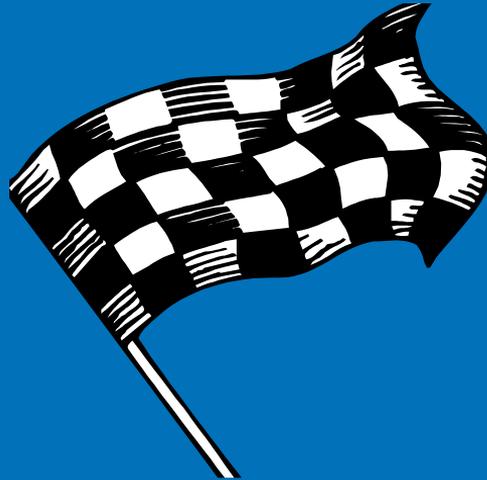


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Thank you!



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<http://www.aicpa.org/INTERESTAREAS/TAX/RESOURCES/STANDARDSETHICS/Pages/default.aspx>



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These slides have been included as supplemental information only. Speakers may reference information contained in this Appendix, but these slides will not be included in the live presentation. The Appendix includes a list of additional resources, hyperlinks and other information.

RESOURCE APPENDIX



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Select Circular 230 Provisions

- § 10.20 Information to be furnished
- § 10.21 Knowledge of client's omission
- § 10.22 Diligence as to accuracy
- § 10.28 Return of client's records
- § 10.29 Conflicting interests
- § 10.33 Best practices for tax advisors
- § 10.34 Standards with respect to tax returns and documents, affidavits and other papers
- § 10.36 Procedures to ensure compliance
- § 10.37 Requirements for other written advice

Proposed (9/17/12) New § 10.35 General Standard of Competence



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AICPA Statements on Standards for Tax Services

- SSTS No. 1, Tax Return Positions
- SSTS No. 2, Answers to Questions on Returns
- SSTS No. 3, Certain Procedural Aspects of Preparing Returns
- SSTS No. 4, Use of Estimates
- SSTS No. 5, Departure From a Position Previously Concluded
- SSTS No. 6, Knowledge of Error: Return Preparation and Administrative Proceedings
- SSTS No. 7, Form and Content of Advice to Taxpayers



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NAEA Code of Ethics

1. Members and Associates will, in personal and public life, strive to enhance the status of Enrolled Agents and promote their qualifications to serve the public.
2. Members and Associates will demonstrate honesty, integrity and objectivity in all of their professional actions and relationships.
3. Members and Associates will continually strive to improve upon their competence to practice by keeping informed and educated about tax practice and representation.
4. Members and Associates will maintain the confidentiality of professional relationships.



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NAEA Code of Ethics, continued

5. Members and Associates will support efforts to advance the reputation and prestige of the EA license.
6. Members and Associates will be compliant with the most current provisions of Treasury Department Circular 230 and the NAEA Rules of Professional Conduct.
7. Members and Associates will not knowingly misrepresent or omit information in preparing or in approving and filing tax returns, documents, affidavits, and other papers relating to Internal Revenue Service matters. If a client insists on the misrepresentation or omission, the Member or Associate should withdraw and refuse to prepare the return or other document.



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Hyperlinks

- Circular 230:
 - <http://www.irs.gov/pub/irs-utl/pcir230.pdf>
- AICPA Statements on Standards for Tax Services:
 - <http://www.aicpa.org/interestareas/tax/resources/standardsethics/pages/default.aspx>
- AICPA Code of Conduct:
 - <http://www.aicpa.org/RESEARCH/STANDARDS/CODEOFCONDUCT/Pages/default.aspx>
- NAEA Code of Ethics and Rules of Professional Conduct:
 - http://portal.naeacentral.org/MemberPortal/About/Governance/Ethics_and_Professional_Conduct.htm



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§ 6694(b) – Understatement due to willful or reckless conduct

(1) In general, any **tax return preparer** who prepares any return or claim for refund with respect to which any part of an understatement of liability is due to a conduct described in paragraph (2) **shall pay a penalty** with respect to each such return or claim in an amount **equal to the greater of—**

(A) \$5,000, or

(B) **50 percent of the income derived** (or to be derived) by the tax return preparer with respect to the return or claim.



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§ 6694(b), continued

- (2) **Conduct** described in this paragraph is **conduct by the tax return preparer** which is—
- (A) a **willful attempt** in any manner **to understate** the liability for tax on the return or claim, or
 - (B) a **reckless or intentional disregard of rules or regulations**.
- (3) **The amount of any penalty** payable by any person by reason of this subsection for any return or claim for refund shall be reduced by the amount of the penalty paid by such person by reason of subsection (a).



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Circular 230 § 10.22 – Due Diligence

- (a) *In general.* A practitioner must exercise due diligence —
- (1) In preparing or assisting in the preparation of, approving, and filing tax returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;
 - (2) In determining the correctness of oral or written representations made by the practitioner to the Department of the Treasury; and
 - (3) In determining the correctness of oral or written representations made by the practitioner to clients with reference to any matter administered by the Internal Revenue Service.



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§ 10.22 – Due Diligence, continued

(b) *Reliance on others.* Except as provided in §§ 10.34, 10.35 and 10.37, a practitioner will be presumed to have exercised due diligence for purposes of this section if the practitioner relies on the work product of another person and the practitioner used reasonable care in engaging, supervising, training, and evaluating the person, taking proper account of the nature of the relationship between the practitioner and the person



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Circular 230 Proposed Competency Requirement

- Proposed new § 10.35, General Standard of Competence on 9/17/12
- Practitioners must exercise competence when engaged in practice before the IRS
- This means you have all of the following:
 - Knowledge
 - Skill
 - Experience
- You can hire or partner with others



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Circular 230 § 10.37 – Requirements for other written advice

- (a) *Requirements.* A practitioner must not give written advice (including electronic communications) concerning one or more Federal tax issues **if the practitioner** bases the written advice on unreasonable factual or legal assumptions (including assumptions as to future events), **unreasonably relies upon representations, statements, findings or agreements of the taxpayer** or any other person, **does not consider all relevant facts that the practitioner knows or should know**, or, in evaluating a Federal tax issue, takes into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be resolved...



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§ 10.37 – Requirements for other written advice, continued

...through settlement if raised. **All facts and circumstances, including the scope of the engagement and the type and specificity of the advice sought by the client will be considered** in determining whether a practitioner has failed to comply with this section. In the case of an opinion the practitioner knows or has reason to know will be used or referred to by a person other than the practitioner (or a person who is a member of, associated with, or employed by the practitioner's firm) in promoting, marketing or recommending to one or more taxpayers a partnership or other entity, investment...



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§ 10.37 – Requirements for other written advice, continued

...plan or arrangement a significant purpose of which is the avoidance or evasion of any tax imposed by the Internal Revenue Code, the determination of whether a practitioner has failed to comply with this section will be made on the basis of a heightened standard of care because of the greater risk caused by the practitioner's lack of knowledge of the taxpayer's particular circumstances.



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AICPA SSTS No. 1

Tax Return Positions

- A tax return position is:
 - A position reflected on a tax return on which a member has specifically advised a taxpayer
 - A position about which a member has knowledge of all material facts and, on the basis of those facts, has concluded whether the position is appropriate
- Must advise client of disclosure responsibilities and potential penalties
- Must have a good-faith belief that position has a realistic possibility of being sustained if challenged



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AICPA SSTS No. 2

Answers to Questions on Returns

- Must make a reasonable effort to obtain information to answer all questions
- All questions are not equal
- Recognizes that some questions may not apply to a particular taxpayer
- Specifically addresses standards for signing a return with *unanswered* questions



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SSTS No. 2 – Question Types

Three considerations to consider :

- a) A question may be of importance in determining taxable income or loss, or the tax liability shown on the return, in which circumstance an omission may detract from the quality of the return.
- b) A request for information may require a disclosure necessary for a complete return or to avoid penalties.
- c) A member often must sign a preparer's declaration stating that the return is true, correct, and complete.



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SSTS No. 2 – Omitting Answers

Reasonable grounds for omission may exist:

- a) The information is not readily available and the answer is not significant in terms of taxable income or loss, or the tax liability shown on the return
- b) Genuine uncertainty exists regarding the meaning of the question in relation to the particular return
- c) The answer to the question is voluminous; in such cases, a statement should be made on the return that the data will be supplied upon examination



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SSTS No. 2 – Implication of Omissions

- May not omit an answer just because it might prove disadvantageous to a taxpayer
- Need to consider whether the omission may cause the return to be deemed incomplete or result in penalties
- If reasonable grounds exist to omit an answer, an explanation of the reason for the omission is not required



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AICPA SSTS No. 3

Certain Procedural Aspects of Preparing Returns

- Discusses standards for examining or verifying documents and to consider information
- Practitioner may rely on 3rd party information
 - Cannot ignore implications of information furnished
 - Must inquire if information is incorrect, incomplete or inconsistent with other known facts
- Must inquire if client can meet documentation and substantiation requirements (e.g., contributions)
- Must resolve all concerns or questions



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Tax Practice Quality Control System - Defined

- Purpose is to provide reasonable assurance of compliance with applicable statutory, regulatory, and professional requirements
- Consists of organizational structure, policies and procedures
- Evidenced by Tax Practice Quality Control document



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Elements of a Quality Control System

- Leadership responsibilities
- Ethical requirements
- Acceptance of client relationships
- Human resources function
- Engagement performance
- Monitoring of QC system



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Factors that Influence Quality Control System

- Size of practice
- Number of offices
- Degree of authority granted
- Knowledge and experience
- Nature of practice
- Specialties
- Cost-benefit considerations



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Tax Procedures Manual

- Manual contents - checklists, tax return review procedures, tracking procedures, etc.
- Promotes quality products and services
- Builds consistency
- Streamlines the administrative aspects of practice