



# The CCH<sup>®</sup> IRS Representation Certification Program

*The complete road map to IRS representation success*

- Increase your earnings with a premium service
- Expand your practice (and your reputation) with a niche expertise
- Learn how to represent your clients with confidence



*IRS representation is a premium service that both helps enhance the CPA/EA role today and can lead to other potential services for the long term.*

— Eric Green,  
Author/Instructor

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# About the CCH® IRS Representation Certification Program

The CCH IRS Representation Certification Program prepares CPAs and EAs to successfully manage client cases that need IRS representation.

## The Program Includes:

- 16 on-demand video courses taught by Eric Green, LL.M.
- All slide decks referenced by the instructor
- Detailed case studies analyzing actual situations, explaining steps that were taken and why, and includes actual IRS forms (letters, spreadsheets, allowable expense tables) with all details exhibited
- Tips and techniques for successful marketing to this niche
- Comprehensive practice management module explaining every step of the client relationship, including model templates such as engagement and retainer letters
- Course quizzes and a final exam
- Certificate upon completion
- 24 CPE credits

## How You'll Benefit:

- **Certifies you to represent clients involved in negotiating an IRS appeal** — a premium service that can lead to other profitable services
- **Assumes no prior background knowledge** — covers everything you need to know and do from start to finish
- **Provides 24 CPE credits** — an added value to your time investment
- **Can lead to a 95 percent offers in compromises acceptance rate** — compared to a 37 percent rate with no special training
- **Gives you the knowledge and skill to help people through an otherwise intimidating and frustrating process** — potentially leading to a continuing relationship, sales and referrals

*Eric was fabulous!  
One of the best  
moderator/speakers  
I've listened to  
in a long time.*

# About the CCH® IRS Representation Certification Program

## The Need for IRS Representation is Dramatic and Growing

In 2005, the IRS launched focused enforcement actions to close a tax gap of \$346 billion. Since then, the numbers of taxpayers involved in collections has risen exponentially — and is expected to keep on growing.

Consider these recent IRS statistics:

- **11.4 million taxpayers** were in the IRS Collections Division inventory as of December 31, 2012
- **707,768 IRS liens filed** — an increase of over 1,600%
- **2,961,162 levies served** — an increase of 500%
- **\$13.6 billion in penalties assessed** for income tax returns
- **64,000 offers in compromise filed**; only 24,000 (37%) accepted

Source: IRS Data Book, 2012

Despite these numbers, very few firms offer appeals support to this fast-growing client base, leaving most people to attempt the complexities on their own. No wonder only 37 percent of taxpayer offers are accepted by the IRS!

## Learn How to Represent Clients with Success

As a CPA or EA, you're perfectly positioned to represent clients in front of the IRS. All you need are the knowledge and tools to do it efficiently, successfully and with confidence. The CCH IRS Representation Certification Program gives you everything you need to add IRS representation to your practice:

- **A complete blueprint** of the IRS collection and appeals process
- **Detailed instruction** in how to anticipate, prepare for and successfully negotiate every step
- **A combined lecture/hands-on workshop approach** comprised of video lessons, a written guide, advanced case studies and complete practice management templates and tips
- **The benefit of certification from a prestigious industry leader — CCH**

*Very good presenter with lots of practical tips and suggestions.*



# What You'll Learn

The CCH IRS Representation Certification Program walks CPAs and EAs through everything they need to know or do from start to finish, covering all process details, dates and numbers. It assumes no prior experience or special knowledge. The course covers:

## The IRS Representation Basics

- How to assess if someone is a good offer candidate
- How the IRS is structured, its divisions and the parties you'll be dealing with
- How the collection process, IRS exam process and appeals process work

## What to Expect During the Process

- Key deadlines
- Prepping for appeals
- When tax litigation may come into play
- Payroll tax issues and how to solve them
- When/how to initiate installment agreements and offers in compromise

## Other Important Considerations

- Handling liens, levies and innocent spouse issues
- Detecting fraud and other criminal tax practices; conducting "eggshell audits"
- Ethical issues and Circular 230 review
- When/how to interact with the Taxpayer's Advocate

## Hands-On Practice Management Techniques

- How to find clients
- How to market this service, including the use of online and social media techniques
- Best practices and templates for client communications
- How to set up your calendaring system to schedule and track each appeal

## How to Apply the Theory into Practice

- Detailed case studies walk you through several typical appeals
- Case studies analyze and illustrate various scenarios

## Leveraging the Client Relationship

- How to set an appropriate rate
- How IRS representation can lead to other financial services

***It was fantastic!  
Very informational.***

# Program Curriculum

## Courses Included in the Program

- Avoid the IRS Maze When Representing Clients: Know How the IRS Works and What to Do When Representing Clients
- Collection Client Success Secrets: What Do Practitioners Need to Know about Representing Collections Clients, Including Statute of Limitations Issues
- Tax Liens — Stop Them and Give Clients Breathing Room
- Don't Fear Appeals — Get Disputes Resolved When Agents Balk
- Successfully Follow the Financial Guidelines Playbook for Collection Clients
- Installment Agreements that Work for Clients — And Pass IRS Muster
- Beat the Odds — Get Your Offer in Compromise Accepted
- Stop the Bleeding From Payroll Tax Liabilities
- Manage the Audit and Know When to Challenge Liability: Audit Reconsideration and Doubt-as-to-Liability Offers
- How Innocent Spouse Relief Really Works — Pitfalls and Opportunities
- Don't Be Ambushed by "Eggshell Audits" and Criminal Clients Who Can Destroy Your Practice
- What You Must Know to Protect Your Practice in Criminal Tax Cases
- Stop the IRS Juggernaut with Strategic Bankruptcy Filings
- When is Litigation the Best Answer — or Not?
- Circular 230 Considerations and Other Ethical Issues: Protect Your Practice with Best Practices
- The Lifecycle of a Collection Case — A Case Study for Practical Application

## More Than Just the Basics...

You'll learn the right strategies to apply to each of the learning areas offered in this curriculum. You'll come away confident knowing what to expect and what to do next. The course presents content and practice tips based on the instructor's experiences with real clients, and each module ends with a quiz to make sure you've learned what you need to know.

Upon successful completion of all 16 program courses, and the passing of a final exam, you'll receive a certificate that shows you've mastered the information covered in the program. Most important, you'll have the confidence you need to be the advocate your clients are seeking.

*Just what I needed;  
am calling my client right now!*



# Is IRS Representation Certification for Me?

## *Your Most-Asked Questions About the Program*

### **What is IRS representation and what's in it for me?**

IRS representation involves helping a taxpayer/client involved in an IRS collection process resolve the issue through an offer in compromise. There are millions of taxpayers in the collections inventory who could use help with the process, but only a handful of professionals are offering this premium service. CPAs and EAs are qualified for this work and can do quite well, once they understand the process.

### **Who needs IRS representation? What's the typical client profile?**

Potential clients tend to be small- to medium-sized business owners who had been operating successfully for a long time but have "hit a snag," typically concerning unpaid payroll or state sales tax liabilities. Others are non-filers who have "let a mountain grow" and need help figuring out how to turn the situation around. Most are not completely insolvent, and are glad to pay a professional who can settle their case.

### **Could I represent clients in an IRS appeal without this course?**

Yes — if you're willing to spend hours researching and unraveling the process on your own and would be content with the average success rate of 37 percent. Or, you can take this course and learn from a seasoned practitioner with more than 14 years of experience and a 95 percent success rate. You'll not only benefit from the thorough knowledge of an expert who anticipates all your questions, but you'll also receive a wealth of practical tools — sample forms, letters and other templates you can immediately put to use.

### **How do I find clients needing IRS representation?**

The course covers all aspects of marketing and prospecting to taxpayers wishing to file an offer in compromise and provides techniques proven to be successful in reaching this market. Once you've engaged clients, the course also covers how to manage all the steps of the client relationship. You'll receive a wealth of tools, letters and templates — even instruction on handling the initial client inquiry phone call.

### **These clients can't pay the IRS, so how will they be able to pay me?**

The majority of people in IRS collections do have funds; just not enough to pay the government in full. Most are victims of not understanding the appeals process and are more than willing to pay someone to get their problem resolved.

### **My firm is fairly small. How can I possibly compete against national companies who can pay for a TV or Web presence?**

National companies don't compete with you so much as help you by creating public awareness that professional help is available for this problem. The majority of people would far prefer to work with someone local rather than a national company, and the course helps you connect with clients by offering a wealth of marketing ideas you can apply in your local community and beyond, including the use of social media.

### **I already have a successful practice. Why should I add IRS representation to my credentials?**

Besides the intrinsic value of adding another expertise to your practice, there are many potential benefits to being certified. First, with 11.4 million people in collections, you will enjoy a large pool of potential clients. Second, since IRS representation is a premium service, your hours of representation can command a higher rate. Third, if your client has a backlog of returns to file, you have opportunities to assist with P&L statements and more at your regular rate. Fourth, IRS representation can lead to a number of other revenue streams (like life, disability and health insurance) because placement of these financial products can actually help the taxpayer achieve a better appeals result. Finally, with CCH IRS Representation Certification, you will build your reputation as someone who can and will fight the IRS, a credential that can attract clients of all kinds — even those who don't need this particular service now, but like the security of knowing that their chosen tax professional *could* help them, if ever needed.

# About the Author/Instructor

## Eric L. Green, LL.M.

Eric L. Green is a partner with Convicer, Percy & Green, LLP with offices in Connecticut and Massachusetts. The focus of Mr. Green's practice is civil and criminal taxpayer representation before the Internal Revenue Service, Department of Justice Tax Division, Connecticut Department of Revenue Services and Massachusetts Department of Revenue, as well as handling probate matters, estate planning for individuals and business owners and tax planning for closely held businesses.

He is a frequent lecturer on tax topics, including criminal and civil tax controversy matters, estate planning and business planning, and he has served as adjunct faculty at the University of Connecticut School of Law. Mr. Green is a contributing author for *Advocating for Low Income Taxpayers: A Clinical Studies Casebook, 3<sup>rd</sup> Edition*, and is currently co-authoring *The Guide on the Trust Fund Recovery Penalty* for the American Bar Association, where he serves as its current Chair of the Closely Held Businesses Committee. Attorney Green is also a member of the Executive Committee of the Tax Section of the Connecticut Bar Association.



***The course is designed to take you from zero knowledge to very advanced case study analysis. There should be no surprises after taking it!***

— Eric Green,  
Author/Instructor