

Tax Research with limited Resources

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Limited Resources

- Publications
- Forms
- No Regulations
- No Internal Revenue Code manual
- No source for tax cases
- No substantial authority references

Internet

- Wealth of information
- Be cautious of opinions and off the wall claims
- Substantiate materials
- Many worksheets available to assist
- Help with finding code sections

Interactive Class

- IRS.gov research
- Research via the internet
- Free substantial authority resources

IRS.GOV



IRS.gov

- Help and Resources
Credits and deductions
- Forms and publications
- News and Events
- Payments
- Refunds
- Tools

Tax Pros

Tax Professionals

Latest News

- Streamlined Processing of Installment Agreements**
The IRS is testing expanded criteria for streamlined processing of taxpayer requests for installment agreements. The test is scheduled to run through September 30, 2017.
- Important Update about Your e-Services Account**
IRS strengthens security for e-Services products, adds new identity authentication process to protect tax professionals, your clients and agency systems.
- Protect Your Clients, Protect Yourself**
The "Protect Your Clients, Protect Yourself" campaign identifies common sense steps tax professionals can take to guard against identity theft.
- New Federal Tax Law May Affect Some Refunds Filed in Early 2017**
IRS shares information now to help the tax community prepare for the 2017 season.

[More Tax Pro News](#)

Tools for Tax Preparers

Preparer Tax Identification Number (PTIN) Guidance
The Tax Professional PTIN System is where you register and renew your PTIN annually. Have questions about your PTIN responsibilities? See our [guidance on requirements, regulations, and other PTIN related items](#).

Basic Tools
Trying to help a client? Look through our tools for tax professionals for help with filing returns, arranging or verifying payment or other tax preparation responsibilities. Learn about due diligence requirements for EITC returns and IRS's programs and resources to help you.

Keeping Current

- Annual Filing Season Program
- Preparer Directory
- Continuing Education Resources
- IRS Nationwide Tax Forums
- Subscribe to e-News for Tax Professionals
- Latest Return Preparer Statistics
- Return Preparer Letters and Visits

Preparer Guidelines

- Oversight & Professional Responsibility
- Disclosure Rules (Section 7216)
- Tax Preparer Credentials and Qualifications
- IRS Guidance

ACA for Tax Pros
Find out how the health care law affects your client's tax return.

What You Should Know

PTIN Open Season
Renewal and registration remain open for 2016.

Renew or Sign-up Now

Contacts for Tax Pros

- Practitioner Priority Service
- How to Contact the Return Preparer Office

Taxpayer Bill of Rights
What You Should Know

Preparer Guidance

- IRS Guidance in plain English
- <https://www.irs.gov/uac/understanding-irs-guidance-a-brief-primer>
- Internal Revenue Bulletins

Internal Revenue Bulletins (*after June 2003*) (*after June 1995 - PDF only*)

The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive rulings necessary to promote a uniform application of tax law. Issues after June 2003 are available in both HTML and PDF formats; earlier issues are in PDF only.

Preparer Guidance

- Advanced Notices
- <https://www.irs.gov/pub/irs-drop/>
- Tax Regulations and the Internal Revenue Code
- <https://www.irs.gov/tax-professionals/tax-code-regulations-and-official-guidance>
- IRS Written Determinations
 - Rulings or determinations issued by the IRS, including Technical Advice Memoranda and Chief Counsel Advice
 - Sorted by most recent publication number, the listing may also be sorted by Uniform Issue List codes

Preparer Guidance

- Electronic Reading Room
- <https://www.irs.gov/uac/electronic-reading-room>

Other Resources

CALT and Iowa State university does not endorse any of the websites we are viewing today



Legal Bitstream

- http://www.legalbitstream.com/irs_materials.asp?pl=i2
- Revenue Rulings by subject
- Court cases
- IRS materials
- Variety of Information
- Pretty current

Tax Topics

- <http://www.taxtopics.net/federal.htm>

Uncle Fed's Tax Board

- <http://www.unclefed.com/Tax-Bulls/>
- Older news but does have some things others do not

How to Find the Code Section?

- Tax Topics
- Audit Technique Guides
- Key Word
- Cornell University Law School

Instructions

- What's new?
- Reminders
- Purpose of the form
- Charts
- Worksheets
- Form itself
- Reference to code sections

CALT Website

<http://www.calt.iastate.edu/>



Tour of the CALT Website



Fall Tax Schools

- Though they are named the Farm and Urban Tax Schools the schools cover more than farm issues
- Common return issues for all kinds of returns are covered
- All kinds of business entities
- Problematic issues
- Sometimes we even get into to issues that you many encounter only once or twice a year or tax season
- The Tax Schools are a blend of diverse topics of interest to all tax professionals
- This year: New instructors with diverse backgrounds
- Your adventure awaits at Iowa State's Center for Agricultural Law and Taxation

Farm and Urban Tax Schools 2016

- November 2, 2016 to December 13, 2016
- 8 Locations in Iowa and Online Webinar
- Save the Date for the 2016 Annual Farm and Urban Income Tax Schools
- The program is intended for tax professionals and is designed to provide up-to-date training on current tax law and regulations
 - November 2-3: Maquoketa
 - November 7-8: Red Oak
 - November 9-10: Sheldon
 - November 14-15: Mason City
 - November 17-18: Ottumwa
 - November 21-22: Waterloo
 - December 5-6: Denison
 - December 12-13: Ames and Live Webinar

Winter Webinars

- Miscellaneous Income
- Tax law Update: New Developments
- Monthly Ethics Classes
Form 8867 Due Diligence
- Free CO-OP webinar in December

Beginning Tax Preparers Class

- CALT is working on offering a basic class for NEW tax preparers this fall in October
- The week long webinar will cover the basics an individual needs to know such as:
 - Requirement to file
 - Dependents
 - Filing Status
 - Itemized deductions
 - Education Credits
- Other issues a first or second year preparer needs to know as well as a refresher for others who need to brush up on issues
- The class will be a week long or more and will be offered at a special rate

The Scoop

- Throughout the filing season two Scoops will be held on Scoop Dates
 - 8:00 – 8:30 am Central time
 - 12:00 – 12:30 Central time
- This assists with accommodating our west coast practitioners
- The same information will be shared at both sessions
- You have the option of registering for whatever session suits your schedule
- <https://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

Future Scoop Dates

- October 19, 2016
- November 16, 2016
- December 14, 2016
- <http://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

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