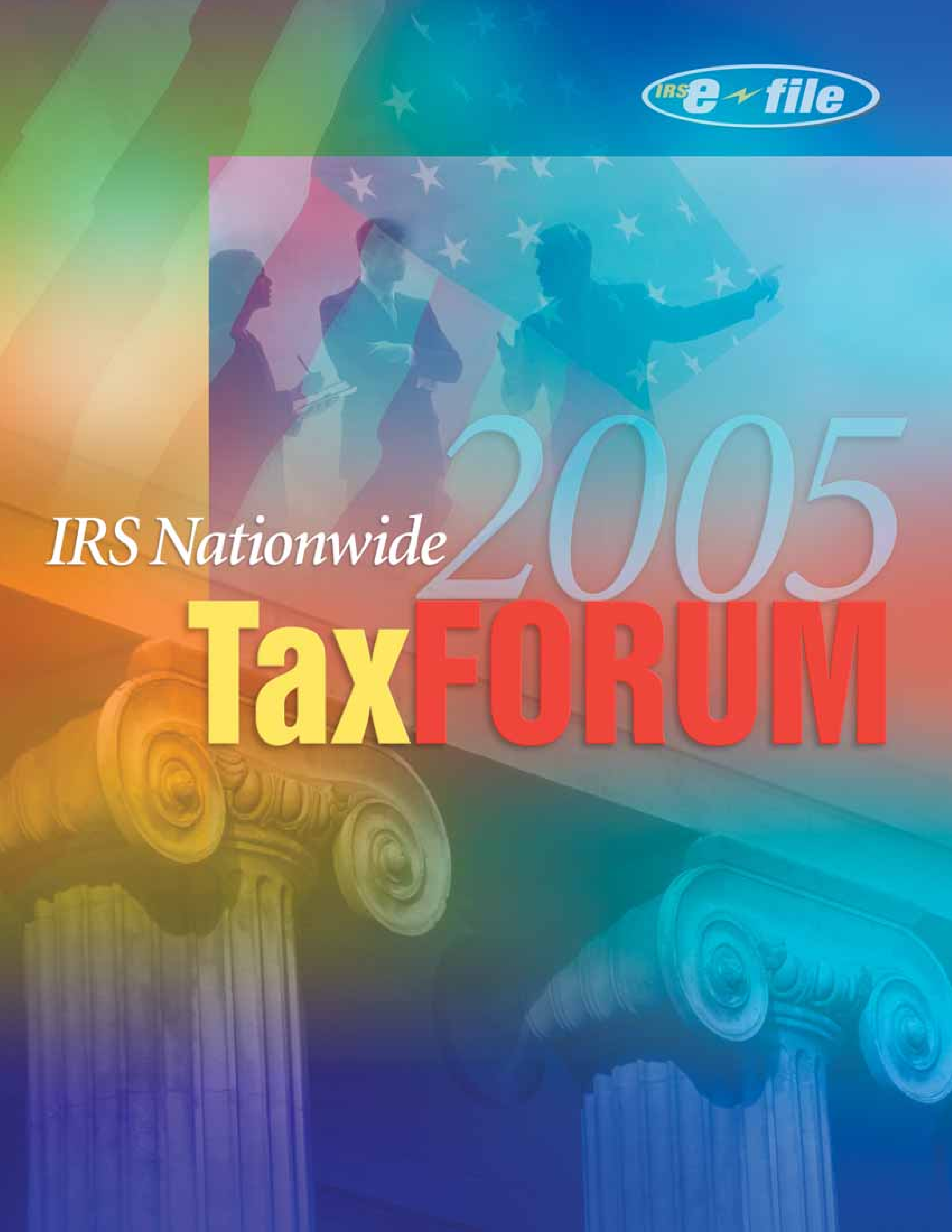

IRS e-file
IRS Nationwide
2005
TaxFORUM

Make the Forum Work for You

Reserve Early

Every year the hotels that host the forums have sold out. If you want the convenience of staying in the forum hotel, make your reservation as soon as you receive this brochure.

Register Early

Register online at *www.taxforuminfo.com* and take advantage of the pre-registration fees. See page 15 for details. For your convenience, you may pick up your registration information packet between the hours of 2:00 pm and 8:00 pm on the Monday before the forum begins.

Arrive Early

Our seminars are very popular. Be sure to arrive early for choice seating at your seminar—the Fire Marshall will not allow standing in the seminar rooms!

Practitioner Case Resolution

Do you have a tough case to resolve or a difficult tax law question? If so, reserve a time slot at the Practitioner Case Resolution table on Monday evening during registration, or go directly to the Case Resolution Room during the three-day event. See page 5 for details.

Meet the IRS Oversight Board

Share with IRS Oversight Board members your views and comments on the IRS' key initiatives and programs. For more details, stop by their table, located in the registration area, on Tuesday morning.

Become an Authorized IRS *e-file* Provider

Visit the e-IRS Room and see how you can become an Authorized IRS *e-file* Provider! IRS staff is available to help you complete the IRS *e-file* Application. While visiting the e-IRS Room, be sure to see how e-Services can benefit you as an Authorized IRS *e-file* Provider!

Electronic Federal Tax Payment System (EFTPS)

Learn how the new EFTPS Batch Provider Software can help you make client payments on time and avoid penalties. For more information, visit the EFTPS booth located in the exhibit hall.

The Awards Dinner

If you plan to attend the Exemplary Electronic Return Originator (ERO) Awards Dinner on Wednesday night, don't forget to check the box on the registration form! All dinner reservations must be received by the pre-registration deadline. See page 5 for more information.

Visit the Exhibitors

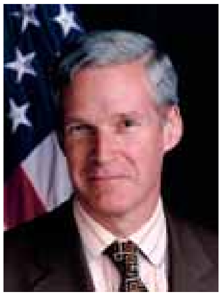
At every available opportunity, visit the exhibit hall to see the wide variety of tax products and services that can help you to improve your business. Visit the exhibitors anytime on Tuesday from 8:00 am to 6:00 pm and on Wednesday from 8:00 am to 3:00 pm. (Excluding the New York forum, where the exhibit hours will be from 12:00 noon to 6:00 pm on Tuesday, and from 8:00 am to 6:00 pm on Wednesday.)

Check the IRS Information Booth for Updates

The IRS Information Booth will be located in a prominent place at each forum. Check it periodically for the latest information concerning any program and location changes.

So That Others Will Enjoy the Forum

Please be sure to turn off your cell phone and all other electronic devices when inside the seminar rooms. Thank you!



From the Commissioner

Dear Tax Professionals,

I am pleased to welcome you to the 2005 IRS Nationwide Tax Forums!

For over fifteen years, tax professionals have reaped the benefits of quality education from the IRS and our association partners at the tax forums. This year will be no exception. I encourage you to attend the educational seminars, find out about electronic filing and payment options, and learn to help more taxpayers to comply with the tax code.

As I enter my third year of service as Commissioner of Internal Revenue, I am confident that the IRS is on the right track. One year ago, I said that the IRS was doing a good job improving service, had a mixed record on modernization, and a lot of work to do to restore enforcement to proper levels. I believe we have made real progress; however, there is more to do.

We have made great strides in providing better service. Our telephone operations continue to improve—reducing by a full 20 percent the amount of time a taxpayer waits on the phone for help from an IRS employee. Electronic filing has grown dramatically, and we anticipate over half of all individual returns to be e-filed this year. As you know, e-filing is fast, convenient, and gets a refund to your client in half the time of paper returns. We continue to develop innovative and useful online services to help you, the tax professional, better serve your clients.

On the modernization front, two important systems were introduced this past year. A new financial system was launched within the IRS to better manage the agency's funds. More importantly, for the first time in 40 years, the IRS is processing tax returns on a new computer system. This is a big step forward in our effort to update our antiquated computer systems and process returns more quickly, more efficiently, and at a reduced cost. We are determined to do all we can to improve service and modernize the IRS.

I will continue to bolster the enforcement efforts of the IRS. Our goal is to discourage and deter non-compliance, with an emphasis on corrosive activity by corporations, high-income individuals, and other contributors to the tax gap. In 2004, audits of high-income taxpayers jumped 40 percent from the year before. Overall, audits for individuals exceeded the one million mark last year, up from 618,000 four years earlier.

We will continue to pursue vigorously corporations and high-income individuals that participate in abusive tax shelters. Last fall, Congress stepped in and passed the American Jobs Creation Act. Senator Grassley, Chairman of the Senate Finance Committee, said, "This is the strongest anti-tax shelter measure since 1986." I agree. The IRS will impose penalties on those who make false statements or fail to properly disclose information on tax shelters. In addition, the IRS can now impose monetary penalties not just on tax professionals who violate standards, but also on their employers, firms, and other entities if those parties knew or should have known of the misconduct.

Our system of tax administration depends upon the integrity of the practitioners. Americans need to be confident that when they pay their taxes honestly and accurately, their neighbors and business competitors are doing the same. I rely on the ethics and professionalism of the tax practitioners to help Americans understand and comply with their tax obligations. To help maintain public confidence in tax professionals, we have strengthened Circular 230 and doubled the size of our Office of Professional Responsibility.

I hope you enjoy your experience at this year's tax forums. I look forward to hearing your impressions of the forums and views of other IRS programs and services. With your help, we can build a better tax system for the 21st Century.

Sincerely,

Mark W. Everson

Mark W. Everson
Commissioner of Internal Revenue

Announcing the 2005 IRS Nationwide Tax Forum!

The 2005 IRS Nationwide Tax Forum promises to be the premier educational opportunity for the tax professional with an agenda full of new and timely information, more advanced topics, a special workshop and other events designed for your enjoyment.

This year, you'll find seminars addressing the most current issues facing the tax professional community, updates on recent tax law changes and information designed to help your business grow and prosper. The agenda includes seminars on like-kind exchanges (i.e., IRC 1031), 1041 for estate and trust planning, retirement plans, identity theft, alternative minimum tax—and much, much more. This year's forum series will also feature an advanced-level, hands-on workshop on Form 990 Information Return preparation. (Pre-registration is required.)

The IRS is pleased to announce the continuation of our partnership with the National Association of Enrolled Agents (NAEA), the National Association of Tax Professionals (NATP), the National Society of Accountants (NSA), the National Society of Tax Professionals (NSTP), and the American Institute of Certified Public Accountants (AICPA), as well as our newest partner—the American Bar Association (ABA). These associations will offer seminars and workshops at the forums, and representatives will be available in the exhibit hall to discuss their latest products and services.

For those seeking Continuing Professional Education Credits (CPEs), a total of 21 credits may be earned. Tax forum veterans and first-time participants will find all three days of the forum interesting, informative and well worth spending with us. Be sure to take advantage of all the special value-added events at the forums—

- Visit the exhibit hall to see a wide variety of tax products and services designed to help improve your business.

- Stop by the Practitioner Case Resolution Program. Make your appointment at the Case Resolution table Monday evening during registration, or go directly to the Case Resolution Room during the three-day event. See page 5 for additional details.

- Visit the e-IRS Room and register to become an Authorized *e-file* Provider. For more details, see page 3.

- Stop by the EFTPS booth located in the exhibit hall and learn how EFTPS and other e-payment options can help your clients pay their taxes on time. See the box below for more information.

- Your opinion counts! If you're asked to participate in a focus group session at the forums, consider it an excellent opportunity to let your voice be heard.

- IRS Oversight Board members will be available to listen to your views and comments regarding important IRS programs and initiatives.

- Join us for the Exemplary ERO Awards Dinner on Wednesday night to honor several tax professionals for their accomplishments and support of the IRS *e-file* Program.

As in previous years, attendees will have the opportunity to interact with IRS executives and other tax professionals in both formal and informal settings. Senior IRS officials will present many of the sessions. In addition, numerous subject matter experts will be available to answer your technical and procedural questions. The forums are a great opportunity for a candid exchange of views, up-to-the minute tax administration information and the most cost effective way to obtain valuable CPE credits!

How to Make 150 Tax Payments with the Click of a Mouse

EFTPS—The Secure and Easy Way to Pay Federal Taxes Electronically

Learn how the new EFTPS Batch Provider Software can help your clients pay their taxes on time and avoid penalties. You can easily send one transmission to make up to 5,000 tax payments for all your clients—from a master account or individual client bank accounts. Visit the EFTPS booth in the exhibit hall…make sure to bring your Taxpayer Identification Number (EIN or SSN) and bank account information.

The Seminars

The 2005 IRS Nationwide Tax Forum offers a wide variety of seminars to fit your tax professional needs. IRS executives will present many of the seminars, so participants receive the latest information on emerging tax issues. Several events will give participants one-on-one access to IRS executives and senior officials. Take advantage of this unique opportunity! Review the seminar schedule carefully. While we usually offer most of the seminars twice within the three-day period, some sessions are only offered once. **In many cases, seating is limited, so please plan to arrive a little early—the Fire Marshall will not allow standing in the seminar rooms!**

Continuing Professional Education

Attendance at the majority of the Nationwide Tax Forum seminars qualifies for Continuing Professional Education (CPE) credit for enrolled agents (EAs), certified public accountants (CPAs), and the California Tax Education Council (CTEC) participants. It is your responsibility to understand and comply with your licensing authority's CPE requirements and to coordinate the reporting of those credits. This year's seminar schedule allows for a maximum of 21 credits that can be earned at each forum location.

Generally, each 50-minute seminar qualifies for one CPE credit. The Form 990 Information Return Workshop qualifies for two CPE credits. Please be aware that the focus groups and a few seminars **do not** qualify for CPE credit, based on the content of the presentations. Check the "Seminar Topic" listing beginning on page 7 to find out which courses do not qualify. The field of study for all seminars is "taxation" and the delivery method is "group-live."

After a successful pilot in Orlando, FL in 2004, the CPE Automation Program is expanding to all forum locations in 2005. Each attendee will receive a registration badge with a barcode. A barcode scanning system will be implemented within each seminar room to quickly and efficiently track attendance. Prior to the start of each seminar, forum attendees seeking CPE credits will need to scan their badge to confirm attendance. **Please note that only those participants seeking CPE credits need to have their barcodes scanned.** After the forum, participants will receive an e-mail confirmation that will serve as proof of attendance. Attendees may elect to receive a printed confirmation of the CPE credits at the end of the forum. Be sure to provide a valid e-mail address with your registration to receive the confirmation.

The IRS is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional

Visit the e-IRS Room!

Make the decision to become an Authorized IRS *e-file* Provider today! IRS staff is available to help you complete the IRS *e-file* Application. Bring your social security card and verification of your birth date. Enrolled agents, CPAs, and attorneys: you can skip the fingerprinting if you provide valid proof of your professional status.

To make the most of your time, check out these self-service products in the e-IRS Room:

- Create your user name and password for access to the e-Services products
  - Registration
  - PTIN Application
  - IRS *e-file* Application
  - TIN Matching
  - Disclosure Authorization
  - Transcript Delivery Service
  - Electronic Account Resolution
- Submit a new IRS *e-file* Application online
- Update a change of address, add or change: responsible official(s), delegate(s), or contact(s) on an IRS *e-file* Application using the Internet
- Apply for a PTIN online
- Sign up to receive Quick Alerts
- Request an Internet EIN
- Apply to be an Acceptance Agent for ITINs
- Preview and use the new EITC Assistant on IRS.gov

And "Ask the Experts" about our other web-based services:

- *e-file*
- Modernized *e-file*
- e-Services Products
- FIRE
- EFTPS

Daily Schedule

Day 1

7:00 am	Registration Opens
8:00 am - 5:00 pm	Case Resolution Room
8:00 am - 12:20 pm	Seminars
8:00 am - 5:00 pm	ERO Signup
8:00 am - 6:00 pm	Exhibit Hall Open*
11:30 am - 12:20 pm	Commissioner's Address
12:20 pm - 1:30 pm	Lunch
1:30 pm - 5:00 pm	Seminars
5:00 pm - 6:00 pm	Welcome Reception in Exhibit Hall

***At the New York forum, exhibit hours on Day 1 will be from 12:00 noon to 6:00 pm.**

Day 2

7:00 am	Registration Opens
8:00 am - 5:00 pm	Case Resolution Room
8:00 am - 12:35 pm	Seminars
8:00 am - 4:30 pm	ERO Signup
8:00 am - 3:00 pm	Exhibit Hall Open*
12:35 pm - 1:30 pm	Lunch
1:30 pm - 4:30 pm	Seminars
6:30 pm	Awards Dinner

***At the New York forum, exhibit hours on Day 2 will be from 8:00 am to 6:00 pm.**

Day 3

7:00 am	Registration Opens
8:00 am - 12:00 pm	Case Resolution Room
8:00 am - 12:05 pm	Seminars
8:00 am - 3:00 pm	ERO Signup
12:05 pm - 1:00 pm	Lunch
1:00 pm - 4:00 pm	Seminars

education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to:

National Registry of CPE Sponsors
150 Fourth Avenue North
Suite 700
Nashville, TN 37219-2417
http://www.nasba.org

Attorneys: Please check with your state bar association to determine whether or not participation in the Nationwide Tax Forum seminars qualifies for Continuing Legal Education (CLE) credit.

Focus Groups

Many IRS organizations conduct focus group sessions during the tax forums. These sessions provide the IRS with excellent feedback on the needs and expectations of its customers. Your valuable input will help the IRS improve the development and delivery of its products and services. In 2004, focus groups covered issues such as notice simplification, EITC, Taxpayer Assistance Centers, employment taxes and small business account-related products and services.

IRS employees randomly select participants, so if asked to participate, please consider it an excellent opportunity to let your voice be heard. This year, focus group attendance **will not** qualify for CPE credit, but as always, your input is invaluable to the IRS.

The Exhibitors

You are invited to visit the exhibit hall area where tax software developers, financial institutions, and tax professional associations are on site to discuss their many products and services. An information sheet identifying each exhibitor and their respective location is contained in the registration package. The vendor demonstration room also affords an opportunity to preview exhibitors' products in a more focused, hands-on environment. Explore the exhibit hall area and take advantage of these opportunities. Opening and closing times for the exhibit hall are indicated in the Daily Schedule on this page.

Registration

Improvements have been made to the registration process making it effortless! Also, the registration fee continues to include:

- Welcome Reception on the evening of the first day
- Exemplary ERO Awards Dinner on the evening of the second day

The registration fee remains modest and covers administrative costs charged by the management firm for logistics and other services. **If you pre-register before the deadlines listed on page 15, the fee is $119. Late/on-site registration fees will be $259. Reduced fees for members of our partner associations are available. Please contact your association directly for more information. Registration fees are non-refundable.**

Things you should know—

- Online is the preferred registration method.
- Pre-registration fee is only $119.
- Make sure to check the appropriate blocks when registering if you wish to attend the Form 990 Information Return Workshop, awards dinner, or whether you are attending to earn CPE credits.
- You may pay by credit card, check, or money order. NO CASH WILL BE ACCEPTED.
- Admission badges will be mailed directly to you before your selected forum(s).
- Be sure to bring your badge. If you forget it, it will be necessary for you to go through the on-site registration process.

For details concerning the registration fee and person-specific application, go to *www.taxforuminfo.com*, or e-mail TerraCom at taxforums@terracom.biz, or call TerraCom at 202-965-5169.

Exemplary ERO Awards Dinner

Please join us Wednesday evening at the Exemplary ERO Awards Dinner for a night of fun and enjoyment. The IRS will honor several tax professionals for their accomplishments and contributions to the IRS *e-file* Program. The dinner features a guest speaker in addition to honoring Authorized IRS *e-file* Providers. Because of the extensive planning required for this event, we ask that you register in advance by checking the appropriate box during registration. Although we will do our best to accommodate those who choose to register on-site, **only those participants who meet the pre-registration deadline will be guaranteed a seat.**

Form 990 Information Return Workshop

During this two-hour workshop, IRS Exempt Organizations specialists teach you how to successfully complete Form 990, the unique information return used by the IRS and most state agencies to regulate tax-exempt organizations. The specialists cover the major sections of the form, emphasizing those areas where exempt organizations make the most errors. **NOTE: This workshop will be offered two times at each forum location. It is a continuous hands-on workshop, with breaks determined by the instructor. Advance registration is required and space is limited to 150 people per session. If you would like to attend the Form 990 Information Return Workshop, please check the appropriate box during the registration process. This workshop qualifies for two CPE credits.**

Practitioner Case Resolution at the Forums

Bring your toughest IRS case (one case per person) or most difficult question regarding IRS tax law and procedures to the Practitioner Case Resolution Room. IRS representatives with specialized expertise will be available—by appointment only—to meet one-on-one with tax professionals to discuss the tax case or issue. If the case cannot be resolved on site or requires further research, it will be assigned to an appropriate IRS expert for follow-up. A signed original or copy of your Power of Attorney (Form 2848) is required to authorize IRS disclosure of confidential tax information. For an appointment, visit the Practitioner Case Resolution table on Monday evening before the forum begins from 5:00 pm-8:00 pm, or go directly to the Case Resolution Room during the three-day event.

Helpful Seminar Track Suggestions

Attention attendees!

You are welcome to attend any seminar in any order that accommodates your schedule. However, the following is a suggested listing of tracks that may help you focus on seminars of particular interest to you, depending on your client base and the services that you offer.

e-Business Track (B)	Preparation Track (P)	Representation Track (R)
Account-Related Products and e-Services	Education Menu: Understanding the Choices	Account-Related Products and e-Services
An Overview of the Various Electronic Products	Fundamentals of Income Tax for Estates and Trusts I & II	Appeals' Operational Changes
Are You an Authorized IRS *e-file* Provider?	Limited Liability Company—The Elegant Entity	Circular 230 – The Basics
"Behind the Scenes"—Return Processing	Overview of 2005 Income Tax Law Changes	Circular 230 Panel
EFTPS	Payroll Pointers for Filers of W-2/W-3	Collection Due Process
Exemplary ERO Panel	Section 1031, Would You Like to Sell or Exchange?	Dirty Dozen
Filing Forms W-2/W-3 Electronically with the SSA	The ABC's of AMT	Employment Tax Tips and Updates
FIRE.NET System	The New Form 1023	Enforcement Update
Resolving Your Rejected Returns		Ethics + Education = Professional Responsibility
Security of e-Filing		Helping Clients with Delinquent Taxes
Stopping Refund Crimes		How the Bank Secrecy Act Impacts You and Your Clients
		Identity Theft
		IRS Collection Representation
		The Importance of Being Enrolled

Meet Our Partner Associations!

American Bar Association (ABA)

The ABA is the world's largest voluntary professional association with more than 400,000 members. The mission of the ABA is to be the national representative of the legal profession, serving the public and the profession by promoting justice, professional excellence and respect for the law. Comprised of over 20,000 members, the ABA's **Section of Taxation** serves its members and the public through education and leadership to achieve an equitable, efficient and workable tax system. Find out more at *www.abanet.org*.

American Institute of Certified Public Accountants (AICPA)

The AICPA is the national, professional organization of certified public accountants in business and industry, public practice, government, and education, with student affiliates and international associates. With approximately 350,000 members, the AICPA sets ethical standards for the profession and U.S. private auditing standards. It also develops and grades the Uniform CPA Examination. Log on to *www.aicpa.org* to learn more.

The National Association of Enrolled Agents (NAEA)

The NAEA is the national membership organization for more than 40,000 enrolled agents (EAs). EAs are federally-authorized tax practitioners with technical expertise in taxation and are licensed by the Department of the Treasury to represent taxpayers before the IRS for audits, collections, and appeals. The mission of the NAEA and our members is honest, intelligent, and ethical representation of the financial position of taxpayers before government agencies. Visit NAEA at *www.naea.org* for more information.

National Association of Tax Professionals (NATP)

Founded in 1979, the NATP is a nonprofit professional association dedicated to excellence in the tax profession. Formed to serve professionals in all areas of tax practice, the NATP's more than 17,000 members include individual preparers, enrolled agents, certified public accountants, accountants, attorneys, and certified financial planners. Learn more at *www.natptax.com*.

National Society of Accountants (NSA)

The NSA and its affiliates represent 30,000 members who provide auditing, accounting, tax preparation, financial and estate planning, and management services to approximately 19 million individuals and business clients. Most members are sole practitioners or partners in small- to medium-size accounting firms. For more information, visit *www.nsacct.org*.

National Society of Tax Professionals (NSTP)

The NSTP is a non-profit organization dedicated to serving the tax professional community. NSTP was founded in 1985 with the goal of organizing the nation's tax professionals and helping them to achieve a standard of recognition that was long overdue. The NSTP's membership represents all areas of the tax professional community, including CPAs, EAs, attorneys and unenrolled preparers. Visit *www.nstp.org* for more information.

Seminar Topics

1. The ABC's of the Alternative Minimum Tax (AMT)

P Gain a better understanding of the AMT, what kind of income and deductions trigger it, and how you can avoid traps for the unwary.

2. About Your Retirement

Not sure what type of retirement plan is right for you and your clients? Retirement plans are not "One Size Fits All." This session presents real life examples to help you and your clients choose the right retirement plan.

3. Account-Related Products and e-Services

B R Internet self-assist applications, e-Services, and automated telephone assistance applications offer opportunities to deliver faster client results, at lower cost. And they are available 24 hours-a-day! Learn what's new with these services, as well as what we are doing to improve traditional service channels.

4. Appeals' Operational Changes

R In the Appeals Office's continuous effort to shorten the appeals process, we've undergone some operational changes. Confused? This session will answer many of your questions. It highlights the Appeals Office as it is today—who's doing what in Appeals? What roles do the IRS Campuses now play? Where do I submit my appeal? When I do submit an appeal? Who will contact me and when?

5. Are you an Authorized IRS *e-file* Provider?

B It's now easier to apply to participate in IRS *e-file*. Learn how to become an Authorized IRS *e-file* Provider in just 3 easy steps using the electronic IRS *e-file* Application. Already a Provider? Join us to learn how to update your application and authorize Delegated Users. Helpful hints for suitability requirements and other participation rules.

6. "Behind the Scenes"—Return Processing

B Learn the "in's & out's" of processing returns, both on paper and e-file, important tips to make things go smoothly for your individual and business clients, and upcoming changes in filing locations. You'll also learn what the IRS is doing to improve processing of returns, payments and refund checks.

7. Circular 230—The Basics

R E This session provides a detailed review of Circular 230, including the latest Circular 230 updates. It is designed to alert the tax professional to some of the most practical ethical issues they will face in their tax practice. The topics include the due diligence standard, conflict of interest issues, the standards for advising clients or taking positions on a tax return and the subject of "best practices." Presented by the National Society of Tax Professionals, *www.nstp.org.*

8. Circular 230 Panel

R N E This presentation addresses various scenarios of practitioner misconduct in violation of Circular 230. The discussion will include the range of sanctions imposed by the Office of Professional Responsibility (OPR) and include input from various professional organizations. Topics include conflicts of interest, lack of due diligence and the interplay between a practitioner's obligation to the client and tax administration.

9. Collection Due Process, IRS Appeals

R A Although mandated appeal rights on lien and levy issues became law with the passage of the Restructuring and Reform Act (RRA) of 1998, many practitioners are new to working collection issues. This session will focus on a taxpayer's right to appeal IRS Collection actions, specifically lien and levy issues. We will discuss how a taxpayer can effectively appeal the issue, what the Appeals Office considers in its determinations, and provide an overview of the process.

B e-Business Track · P Preparation Track · R Representation Track · N Panel · E Ethics Seminar · A Advanced Seminar · 1 Offered one time only · 2 Offered twice in a single day only

10. A Crash Course in Tax Service Marketing

CPE Skip Ulmer (SIMON SAYS Consulting) delivers low cost marketing strategies to increase your company's sales and profits. He'll discuss how to set measurable goals, how to target the most profitable clients, how to strengthen those all-important customer relationships and how to grow your overall business.

11. Dirty Dozen: Tax Schemes, Scams and Cons

R N Learn about some of today's most common tax scams, how to identify them and how to avoid them. This panel discussion, with top-level executives from the Small Business/Self Employed and Criminal Investigations divisions, will present an overview of each scam along with examples of some of the IRS' civil and criminal enforcement efforts.

12. Divorce

2 Divorce involves the division of many things such as family finances, income, home, personal property and investments. There are many opportunities for tax planning before, during, and after divorce. This session will highlight a few of these opportunities. This session does not attempt to discuss the legal aspects of divorce. Presented by the National Association of Tax Professionals, *www.natptax.com*.

13. Education Menu: Understanding the Choices

This seminar will review the significant tax law changes P affecting education tax incentives, including College Savings Plans, Coverdell Education Savings Accounts, Deduction for Educators, Deduction for Tuition and Fees, Employer Support for Education, HOPE Scholarship Credit, Lifetime Learning Credit, Pre-Paid Tuition Plans, College Savings Plans and the Student Loan Interest Deduction. The seminar will review current legislative proposals. Presented by the National Society of Tax Professionals, *www.nstp.org*.

14. EFTPS—Making 150 Tax Payments with the Click of a Mouse

Introducing the New EFTPS Batch Provider Software for B Tax Professionals. Learn how the new EFTPS Batch Provider Software can help ensure your client payments are on time and avoid penalties. Easily send one transmission to make up to 5,000 tax payments for all your clients from a master account or individual client bank accounts. In this session, receive a complete review of the easy-to-use new software, see how simple it is to enroll clients, make payments, transfer files, synchronize files to the EFTPS database, produce reports, and much more. Also, learn how making electronic payments through other means, such as credit card and electronic funds withdrawal can benefit clients, plus a review of free marketing materials.

15. Employment Tax Tips and Updates

R Learn about IRS burden reduction and compliance efforts involving employment taxes, including hot issues and other employment tax topics. The presentation will cover topics such as 1120S Officers' Compensation issues, Taxation of Fringe Benefits for Corporate Officers, Taxation of Fringe Benefits for Employees, the Trust Fund Recovery Penalty and its use in enforcement of the employment tax laws, and double dipping schemes, such as medical reimbursements.

16. Enforcement Update

R A This session will provide an overview of compliance efforts to address the tax gap. Learn about the IRS' broad-based examination program and specific focus on areas of greatest non-compliance, including unreported income, non-filing and abusive schemes.

17. Ethics + Education = Professional Responsibility

R E Learn about the Office of Professional Responsibility's latest revisions to Circular 230 and its new authority under the American Jobs Creation Act. Participate in an interactive sharing of real-life examples of misconduct and learn about the penalties at our disposal and our priorities for the future.

18. Exceeding Expectations of Your Tax Service Customer

CPE Think of you and your employees as Consistency, Attitude, Service and Teamwork (CAST) members to your clients. Your clients expect you to deliver an outstanding performance at every point of contact. Skip Ulmer (SIMON SAYS Consulting) leads you through real life service scenarios with options that demonstrate outstanding customer service around CAST.

B e-Business Track | P Preparation Track | R Representation Track | N Panel | E Ethics Seminar | A Advanced Seminar | 1 Offered one time only | 2 Offered twice in a single day only | CPE No CPE Credit

19. Exemplary ERO Panel

B N The Exemplary Electronic Return Originator (EERO) Program seeks to identify and recognize EROs that advance the goals of the IRS *e-file* Program by filing high quality returns, while also convincing the vast majority of their customers to file electronically. Winners of the EERO award represent the entire spectrum of electronic filers ranging from small, one-person operations to huge regional and nationwide franchises. All honorees have one thing in common—they put excellence first. Join us for the Exemplary ERO Panel Discussion and gain valuable knowledge on how to incorporate electronic filing options into your business.

20. Filing Forms W-2/W-3 Electronically with the Social Security Administration

B See a detailed demonstration on how you can use the Social Security Administration's (SSA) secure, free and easy system for electronically filing forms W-2/W-3 via the Internet. Whether you have one employee or thousands, the SSA's Internet-based Business Services Online has a simple filing option to fit your needs.

21. FIRE.NET System

B Don't get left out in the cold! Learn about the hottest new way to file information return forms 1099, 1098, 5498, W-2G, 1042-S, QWF (Questionable W-4), and 8027 using the Filing Information Returns Electronically (FIRE) System via the Internet. This session will cover the advantages of filing electronically, the file specifications as outlined in Publication 1220, instructions for new filers, and common problems associated with electronic filing.

22. Fundamentals of Income Tax for Estates and Trusts—Part I

P Frustrated with Form 1041 and its schedules? This seminar will cover the nuts and bolts of Subchapter J and enhance your understanding of this complex area of taxation. Part I will describe the various types of trusts (including grantor, irrevocable, and charitable); the unique hybrid method of taxing estates, most trusts and beneficiaries; the differences between simple and complex trusts; Form 1041 filing requirements; and common errors made during return preparation.

23. Fundamentals of Income Tax for Estates and Trusts—Part II

P A Part II will cover fiduciary accounting income and the importance of the governing document and applicable state laws. Distributable net income will be explained, including relevant classes of income and allocation of expenses. It is recommended that participants complete Part I before attending Part II. Presented by the American Institute of Certified Public Accountants, *www.aicpa.org.*

24. Helping Clients with Delinquent Taxes

R 2 Learn about steps in the collection process, working with the IRS on collection matters and payment alternatives.

25. How the Bank Secrecy Act Impacts You and Your Clients

R A Recent legislation expanded the scope of the anti-money laundering laws. Does your client sell a product or service and receive cash payments? Does your client offer check cashing to customers, sell money orders, or redeem traveler checks and money orders? If the answer is yes, they may be subject to federal reporting requirements and registration requirements. Attend this session to learn more.

26. Identity Theft

R N Generally, identity thieves use someone's personal data to steal the victim's financial accounts, run up charges on existing credit cards, apply for new loans, credit cards, services or benefits in the victim's name. However, you need to know of some other potential areas where this type of fraud may occur—and they relate directly to your tax records.

27. The Importance of Being Enrolled

R Enrolled practitioners—attorneys, CPAs, and EAs—are governed by Treasury Circular 230, which holds practitioners to a high educational and ethical standard and also grants the enrolled unique representational privileges. As a result, unenrolled practitioners operate at a disadvantage in the market. This session identifies the benefits of being enrolled and what it means to be enrolled to practice before the IRS. The session also teaches attendees how to become enrolled and strategies for using enrollment to your practice's advantage. Presented by the National Association of Enrolled Agents, *www.naea.org*.

28. IRS Collection Representation: The Basics

R This seminar will discuss the basics of representing clients who owe taxes. You will learn: IRS notice procedures; installment agreement requirements, including discussion of the changes brought about by the American Jobs Creation Act; collection due process rights; collection appeals (CAP); and offer-in-compromise procedures. Presented by the American Bar Association, *www.abanet.org.*

29. Limited Liability Company— The Elegant Entity

P There are many reasons why the Limited Liability Company (LLC) is gaining popularity as the small business entity of choice. This session explores the significant tax issues from formation to operations, dispositions, reorganizations and liquidations. However, the LLC is not a good choice in all circumstances and this session will explore these situations, as well. Practitioners looking for opportunities to help their small business clients will find useful, yet practical solutions in this information-filled session. Presented by the National Society of Accountants, *www.nsacct.org.*

30. The New Form 1023

P A 1 Learn from the experts. Form 1023, the *Application for Exemption under Section 501 (c)(3) of the Internal Revenue Code*, was revised effective November 1, 2004. This seminar, presented by IRS Exempt Organizations specialists, provides an overview of the changes in the form and schedules.

31. Overview of 2005 Income Tax Law Changes

P Learn about the significant income tax law changes for 2005 and how they will affect the next filing season's tax forms and publications.

32. An Overview of the Various Electronic Products: e-file and Electronic Payments

B Going electronic is the future for all interactions—filings, payments, and communication. The IRS makes it easier than ever for you to take care of all of your clients' needs electronically. But how do you keep up with everything that is currently available and what's coming? This seminar provides a broad overview of the many electronic products available for tax professionals, as well as for your individual and business clients, plus a review of free marketing materials.

33. Payroll Pointers for Filers of Forms W-2/W-3

P This session provides all the information you need to file Forms W-2/W-3 with the Social Security Administration (SSA). The session also features information on how to prevent common reporting errors and how to verify the names and social security numbers of employees.

34. Political and Lobbying Activity by Section 501(c)(3) Organizations

1 A This seminar, presented by IRS Exempt Organizations specialists, provides an overview of the rules for section 501(c)(3) tax-exempt organizations (including churches), with emphasis on political and lobbying activity.

35. Resolving Your Rejected Returns

B A Learn how to improve your accuracy rates for electronically filed returns. Discover the most common reasons for rejected returns. You will learn step by step how to quickly resolve the errors and reduce the burden on you and your business.

36. Retirement Toolbox

Just as your car needs check-ups and maintenance, your retirement plan needs regular attention and care to keep it operating well. With helpful tools, tips and resources—including Web-based information—the IRS offers a "Retirement Plan Check-up" toolbox for operating retirement plans. This session features information to help small business owners keep their retirement plans operating properly.

B e-Business Track | P Preparation Track | R Representation Track | N Panel | E Ethics Seminar | A Advanced Seminar | 1 Offered one time only | 2 Offered twice in a single day only

37. Section 1031, Would You Like to Sell or Exchange?

P This session provides a real world understanding of the tax consequences of a 1031 exchange to help your clients make the right decision. It includes what is a 1031 exchange, types of 1031 exchanges, qualifying and non-qualifying property in the exchange, timing of a 1031 exchange, when to use the 1031 exchange and options in the exchange. We'll examine how issues like current and long-term tax and financial consequences, lower capital gains rates, which asset your client wants to dispose of, and what they plan to do with the investment after the exchange affect your planning recommendations. Presented by the National Association of Tax Professionals, *www.natptax.com*.

38. Security of e-Filing

B Security is a number one concern for government and industry. Participants in IRS *e-file* must ensure the security of tax return information. Learn how you can strengthen the security of your company and get tips on basic security for protecting e-file tax return data.

39. Stopping Refund Crimes One Bad Return at a Time

B Last year, fraudsters attempted to file over 60,000 fraudulent returns to get illegal refunds. Over 77 percent of those came through tax practitioner offices. This session will give you an overview of the trends in filing fraud, tips for improving your office's internal fraud controls, and information about IRS Criminal Investigation's efforts to stop the problem.

40. Tax Issues for the Elderly and Disabled

Seniors are the fastest growing demographic group in America. Get smart about deductions, credits and exclusions that relate to the mature taxpayer. This session provides an overview of the multiple and often complex issues of eldercare planning. Topics include long-term care insurance, tax credit for the elderly or disabled, social security and veterans benefits. Learn what is necessary to protect you and your client's lifetime earnings and methods to assure quality of life through retirement. Presented by the National Society of Accountants, *www.nsacct.org.*

41. Taxpayer Advocate Service— Advocacy in Action

Learn who to call and what is required to get assistance from the Taxpayer Advocate Service in resolving problems with the IRS. Discover the vital role you can play to get help for your clients. Hear how the Taxpayer Advocate Service is working to fix systemic problems and reduce taxpayer burden through administrative recommendations and legislative proposals.

42. TIGTA Needs YOU—Partners in Protecting Tax Administration

Maintaining the integrity of the federal tax administration system is a shared responsibility. As a tax professional, you play a vital role in this mission. Join our presentation and hear real-life cases of how cooperation between the Treasury Inspector General for Tax Administration (TIGTA), the IRS and the tax professional community resulted in the protection of our tax system's integrity. This session will also discuss TIGTA's investigations and the auditing process and enhance your understanding of the organization, its duties and responsibilities as they pertain to tax professionals. You'll learn how TIGTA coordinates with the Office of Professional Responsibility and Criminal Investigation to handle complaints involving tax professionals and IRS employee conduct.

Session Schedule

Day 1

Time	Seminar Room 1	Seminar Room 2	Seminar Room 3	Seminar Room 4	Seminar Room 5
8:00 am – 8:50 am	Education Menu: Understanding the Choices P	The ABC's of the Alternative Minimum Tax P	The New Form 1023 P 1 A	About Your Retirement	FIRE.NET System B
			BREAK		
9:05 am – 9:55 am	Identity Theft R N	Ethics + Education = Professional Responsibility R E	Stopping Refund Crimes One Bad Return at a Time B	Taxpayer Advocate Service—Advocacy in Action	The Importance of Being Enrolled R
			BREAK		
10:10 am – 11:00 am	Limited Liability Company—The Elegant Entity P	Dirty Dozen: Tax Schemes, Scams and Cons R N	EFTPS—Making 150 Tax Payments with the Click of a Mouse B	Divorce 2	Payroll Pointers for Filers of Forms W-2/W-3 P
			BREAK		
11:30 am – 12:20 pm			COMMISSIONER'S ADDRESS		
12:20 pm – 1:30 pm			LUNCH		
1:30 pm – 2:20 pm	Overview of 2005 Income Tax Changes P	Circular 230—The Basics R E	Account-Related Products and e-Services B R	Filing Forms W-2/W-3 Electronically with the Social Security Administration B	Retirement Toolbox
			BREAK		
2:35 pm – 3:25 pm	Circular 230 Panel R E N	Enforcement Update R A	An Overview of the Various Electronic Products: e-file and Electronic Payments B	Tax Issues for the Elderly and Disabled	Exemplary ERO Panel B N
			BREAK		
4:10 pm – 5:00 pm	Security of e-Filing B	Section 1031, Would You Like to Sell or Exchange? P	Fundamentals of Income Tax for Estates and Trusts—Part I P	Divorce 2	IRS Collection Representation: The Basics R
5:00 pm – 6:00 pm			WELCOME RECEPTION		

B **e-Business Track** P **Preparation Track** R **Representation Track** N **Panel** E **Ethics Seminar** A **Advanced Seminar** 1 **Offered one time only** 2 **Offered twice in a single day only** ~~CPE~~ **No CPE**

Day 2

Time	Seminar Room 1	Seminar Room 2	Seminar Room 3	Seminar Room 4	Seminar Room 5
8:00 am – 8:50 am	Education Menu: Understanding the Choices P	Section 1031, Would You Like to Sell or Exchange? P	Resolving Your Rejected Returns B A	Stopping Refund Crimes One Bad Return at a Time B	About Your Retirement
			BREAK		
9:05 am – 9:55 am	Overview of 2005 Income Tax Changes P	Dirty Dozen: Tax Schemes, Scams, and Cons R N	EFTPS-Making 150 Tax Payments with the Click of a Mouse B	Ethics + Education = Professional Responsibility R E	Payroll Pointers for Filers of Forms W-2/W-3 P
			BREAK		
10:25 am – 11:15 am	Circular 230—The Basics R E	Are You an Authorized e-file Provider? B	Collection Due Process—IRS Appeals R A	Tax Issues for the Elderly and Disabled	Exemplary ERO Panel B N
			BREAK		
11:45 am – 12:35 pm	Circular 230 Panel R E N	Taxpayer Advocate Service—Advocacy in Action	Fundamentals of Income Tax for Estates and Trusts—Part I P	Filing Forms W-2/W-3 Electronically with the Social Security Administration B	Retirement Toolbox
12:35 pm – 1:30 pm			LUNCH		
1:30 pm – 2:20 pm	Identity Theft R N	Limited Liability Company—The Elegant Entity P	Enforcement Update R A	TIGTA Needs YOU—Partners in Protecting Tax Administration	FIRE.NET System B
			BREAK		
2:35 pm – 3:25 pm	A Crash Course in Tax Service Marketing CPE	Account-Related Products and e-Services B R	Fundamentals of Income Tax for Estates and Trusts—Part II P A	The Importance of Being Enrolled R	IRS Collection Representation: The Basics R
			BREAK		
3:40 pm – 4:30 pm	Exceeding Expectations of Your Tax Service Customer CPE	Employment Tax Tips and Updates R	Appeals' Operational Changes R	How the Bank Secrecy Act Impacts You and Your Clients R A	"Behind the Scenes"—Return Processing B
6:30 pm			AWARDS DINNER		

Day 3

Time	Seminar Room 1	Seminar Room 2	Seminar Room 3
8:00 am – 8:50 am	Helping Clients with Delinquent Taxes R 2	Are You an Authorized e-file Provider? B	Political and Lobbying Activity by Section 501(c)(3) Organizations 1 A
		BREAK	
9:05 am – 9:55 am	A Crash Course in Tax Service Marketing ~~CPE~~	Fundamentals of Income Tax for Estates and Trusts—Part II P A	Collection Due Process—IRS Appeals R A
		BREAK	
10:10 am – 11:00 am	Exceeding Expectations of Your Tax Service Customer ~~CPE~~	Employment Tax Tips and Updates R	TIGTA Needs YOU—Partners in Protecting Tax Administration
		BREAK	
11:15 am – 12:05 pm	Security of e-Filing B	The ABC's of the Alternative Minimum Tax P	Appeals' Operational Changes R
12:05 pm – 1:00 pm		LUNCH	
1:00 pm – 1:50 pm	An Overview of Various Electronic Products: e-file and Electronic Payments B	Resolving Your Rejected Returns B A	State Presentations
		BREAK	
2:05 pm – 2:55 pm	Helping Clients with Delinquent Taxes R 2	Overview of 2005 Income Tax Changes P	
		BREAK	
3:10 pm – 4:00 pm	"Behind the Scenes"—Return Processing B	How the Bank Secrecy Act Impacts You and Your Clients R A	

B e-Business Track · P Preparation Track · R Representation Track · N Panel · E Ethics Seminar · A Advanced Seminar · 1 Offered one time only · 2 Offered twice in a single day only · ~~CPE~~ No CPE

To Register

Avoid registration lines by pre-registering online at **www.taxforuminfo.com**!

The fees for this year are **$119 for pre-registration and $259 for late/on-site registration.** Reduced fees for members of our partner associations are available. Please contact your association directly for more information.

The registration fee includes three days of forum seminars, a reception, and the awards dinner. Please note that **pre-registration will end two weeks prior to the start of each forum.** You may also mail or fax this form to the address on the reverse side. **Mailed registrations must be postmarked by the pre-registration deadlines as stated in the table below (faxed forms must be received by the pre-registration deadline).** Please remit the appropriate amount by credit card, check, or money order. **Please note that NO CASH WILL BE ACCEPTED!** Make all checks or money orders payable to **IRS Nationwide Tax Forums.** It is important that each attending member of your organization or business, including spouses, complete a registration form. Please print when filling out the information below. **The registration fee is non-refundable and registrations are non-transferable.** Seating is on a first-come, first-served basis.

We highly recommend that you register online by visiting www.taxforuminfo.com.

Please check the box indicating which forum(s) you plan to attend. Please note the pre-registration deadlines. Fees increase to $259 for registrations post-marked after that date.

Deadlines	Pre-Registration Cut-Off Dates
☐ San Francisco, CA June 28-30, 2005	**June 13**
☐ Houston, TX July 12-14, 2005	**June 27**
☐ Atlanta, GA July 26-28, 2005	**July 11**
☐ New York, NY August 9-11, 2005	**July 25**
☐ Las Vegas, NV August 23-25, 2005	**August 8**
☐ Chicago, IL Aug 30-Sept 1, 2005	**August 15**

Check the following boxes:

Please indicate if you plan to attend the awards dinner on the second day. **(Dinner reservations must be received no later than the pre-registration date deadline for each city.)**

☐ Yes ☐ No

Please indicate if you plan to attend the seminars to earn Continuing Professional Education (CPE) credits.

☐ Yes ☐ No

Please indicate if you would like to attend the two-hour **Form 990 Information Return Workshop.** Please be advised that space for the Form 990 seminars is very limited and will be assigned on a first-come, first-served basis from when your registration is received. You will be alerted if you have received a slot when your registration materials arrive in the mail.

☐ Tuesday session 1:30 pm - 3:30 pm

OR

☐ Wednesday session 1:30 pm - 3:30 pm

Please print or type clearly. Illegible forms may result in a delay or inability to process your registration.

Name

Company/Organization

Mailing Address

City **State** **Zip**

Telephone (including area code) **Fax**

e-mail Address

Discount code (please see above for more information about Discount Codes)

If, under the Americans with Disabilities Act (ADA), you require auxiliary aids or services, please specify your needs:

Privacy Act Notification We are requesting this information under 5 USC 301 and 26 USC 7801. The information is being requested in order to establish a record of participants registered.We also need the information to be able to contact you to inform you of future IRS initiatives, to provide information we believe you will be interested in, and to ask questions that help us evaluate our programs. Providing the information is voluntary. Not providing the information will prevent us from contacting you. The information may be disclosed in accordance with routine uses published in the December 10, 2001 Federal Register (Volume 66, Number 237)] for IRS systems of records 22.062, Electronic Filing Records, and 10.004 Stakeholder Relationship Management and Subject Files.

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☐ *I authorize* ☐ *I do not authorize*

I also recognize that the contractor will not be allowed to redisclose information I provide on this registration form except when necessary to perform the contract for the IRS Nationwide Tax Forums.

☐ *I acknowledge* *Date* ______________________

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Professional Profile

(check the following boxes):

1. Do you prepare tax returns? ☐ Yes ☐ No

2. Are you an Electronic Return Originator? ☐ Yes ☐ No

3. If yes, what percent of returns do you file electronically?
_________ %

4. Are you familiar with IRS's e-Services products on our website?
☐ Yes ☐ No

5. Are you currently using e-Services? ☐ Yes ☐ No

6. Do you have your login name and password to access IRS e-Services?
☐ Yes ☐ No

7. Are you subject to the regulations covered in Circular 230 for attorneys, certified public accountants, enrolled agents, enrolled actuaries, and appraisers?
☐ Yes ☐ No

8. Which percentage reflects the type of tax work your business does?
☐ Tax Return Preparation ________%
☐ Tax Representation ________%

9. Which percentage reflects the type of clients you provide tax return preparation or representation services to?
☐ Individuals _________%
☐ Businesses _________%

10. Are you a reporting agent?
☐ Yes ☐ No

11. If so, what percent of returns do you file electronically?
__________%

Forum Hotels

Forum Location	Hotel Information	Rate**	Hotel Room Rate Cut-Off Date***
San Francisco, CA (June 28-30)	Hilton San Francisco 333 O'Farrell Street San Francisco, CA 94102 (800) 445-8667	$179.00	June 7
Houston, TX * (July 12-14)	Hilton Americas – Houston & Convention Center 1600 Lamar Houston, TX 77010 (800) 445-8667	$139.00	June 20
Atlanta, GA (July 26-28)	Hilton Atlanta 255 Courtland Street, NE Atlanta, GA 30303 (800) 445-8667	$129.00	July 4
New York, NY (August 9-11)	Hilton New York 1335 Avenue of the Americas New York, NY 10019 (800) 445-8667	$189.00	July 15
Las Vegas, NV (August 23-25)	Rio All Suites Hotel 3700 W. Flamingo Las Vegas, NV 89103 (888) 746-7482	$110.00	July 22
Chicago, IL (Aug 30-Sept 1)	Hilton Chicago 720 South Michigan Avenue Chicago, IL 60605 (800) 445-8667	$149.00	August 5

* At this location, the forum will be held in the adjacent convention center.

** Room rate does not include applicable taxes or other fees. Rate is for single/double occupancy. Extra persons may be an additional cost.

*** Rooms at the conference rate are available until the conference block is full or until the cut-off date, whichever comes first. Reserving a room at the conference rate is therefore NOT guaranteed. You are strongly encouraged to book early. We have blocked as many rooms as possible at the host hotels. In the event that the room inventory is exhausted prior to the cut-off date, we will attempt to secure overflow room space at another hotel at or near the conference rate if possible, though this is not assured. Updates will be posted to the website at *www.taxforuminfo.com*.

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