



Wolters Kluwer

Coming in From the Cold: How to Help Non-Filers Course Instructions

Author: Eric Green

Copyright © 2023 CCH CPELink



NASBA - Sponsor number: 103021

Wolters Kluwer, CCH is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have the final authority on the acceptance of individual course for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbregistry.org.

Instructions to Participants

To assist the participant with navigating the learning process through to successful completion, this course has been produced with the following elements:

Overview of Topics / Table of Contents: In this electronic format you'll find a slide menu on the left side of the screen. This serves as your overview of topics for the program. You may navigate to any topic by clicking on the slide name.

Definition of Key Terms / Glossary: You'll find key terms defined for this program in the course information on the following page(s).

Index / Key Word Search: You can find information quickly in the PDF materials (slide handout plus any additional handouts) by using the search function built into your Adobe Reader.

Review Questions: Questions that test your understanding of the material are placed throughout the course. You'll see explanatory feedback pop up for each incorrect answer, and reinforcement feedback for the correct answer for every review question.

Final Exam: The final exam measures if you have gained the knowledge, skills, or abilities outlined in the learning objectives. You may submit your final exam at the end of the course. Exams are graded instantly. A minimum score of 70% is required to receive the certificate of completion. **You have one year from date of purchase to complete the course.**

Course Evaluation: Once you have successfully passed your online exam, please complete our online course evaluation. Your feedback helps Wolters Kluwer maintain its high quality standards!

About This Course

This section provides information that is important for understanding the course, such as course level and prerequisites. Please consider this information when filling out your evaluation after completing the course.

Publication Date: August 2023

Course Description

The IRS just stated that there are more than 7 million non-filers in the US and are beginning to roll out an initiative to pursue them. The demand for help from practitioners is overwhelming and attorneys handle these cases. The opportunity for CPAs and EAs to help non-filers, resolve the issue, and add a lot of money to their bottom line has never been better. Join, Attorney, Eric Green as he explains where to find these clients, how to help them, and how to increase your representation practice while doing so.

Learning Objectives

Upon successful completion of this course, participants should be able to:

- Recognize the process for bringing non-filers back into the tax season
- Identify opportunities to resolve the client's outstanding balance
- Explain the strategies for setting up the client to best resolve their federal and state tax issues
- Identify the state that has a full-payment requirement with respect to its state voluntary disclosure program

NASBA Field of Study

Taxes. Some state boards may count credits under different categories—check with your state board for more information.

Course Level

Basic. Program knowledge level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

Prerequisites

None.

Advance Preparation

None.

Course Expiration

AICPA and NASBA Standards require all Self-Study courses to be completed and the final exam submitted within 1 year from the date of purchase as shown on your invoice. No extensions are allowed under AICPA/NASBA rules.

Key Terms

- **Abatement:** The ending, reduction, or lessening of something.
- **Non-Filer:** An individual who is not expected to file a tax return or be claimed as a tax dependent.
- **Reasonable Cause:** Generally established when the taxpayer exercises ordinary business care and prudence, but, due to circumstances beyond the taxpayer's control, the taxpayer was unable to timely meet the tax obligation.
- **TIGTA:** Provides leadership and coordination and recommends policy for activities designed to promote economy, efficiency, and effectiveness in the administration of the internal revenue laws.
- **Virtual Currency:** A digital currency that is largely unregulated, issued and usually controlled by its developers, and used and accepted electronically among the members of a specific virtual community.
- **Voluntary Disclosure:** Occurs when the communication is truthful, timely, complete, and when a taxpayer shows a willingness to cooperate (and does in fact cooperate) with the IRS in determining his/her correct tax liability.