

# Introduction to IRS Representation: Fundamentals for Defending Taxpayers Before the IRS

## Course Description

IRS representation is one of the most rewarding and impactful services a tax professional can offer—but without proper training, it can also be one of the most intimidating. This foundational course is designed to provide Enrolled Agents, CPAs, attorneys, and aspiring representatives with a step-by-step introduction to representing taxpayers before the IRS.

Through a combination of real-world scenarios, practical strategies, and expert guidance, participants will gain the knowledge and confidence to begin handling IRS notices, responding to collection actions, and guiding clients through common IRS procedures.

This class covers:

- The role and authority of a taxpayer representative under Circular 230
- How to properly complete and file Form 2848 (Power of Attorney) and Form 8821 (Tax Information Authorization)
- Understanding the IRS collections process, including CP notices, automated collection system (ACS), and revenue officer actions
- Client intake and case evaluation: what to ask, what to request, and how to assess the severity of a case
- Types of representation cases, including audits, balances due, penalty relief, unfiled returns, and more
- How to establish IRS practitioner access and retrieve transcripts using e-Services
- Effective communication with the IRS: phone calls, written correspondence, and secure messaging
- Basic overview of resolution options such as Installment Agreements, Currently Not Collectible (CNC) status, and Offers in Compromise (OIC)

Whether you're just beginning your representation journey or want to strengthen your practice's service offerings, this course delivers the clarity, tools, and structure needed to confidently take your first steps as an IRS representative.

## Who Should Attend

Enrolled Agents, CPAs, attorneys, and tax professionals seeking to begin or expand their practice to include IRS representation.