Course Title

E-File Provider: Risks & IRS Site Visits: The Five Critical Mistakes That Could Cost a Tax Professional Their EFIN and How to Prevent Them

Course Description

Every tax season, the IRS quietly monitors EFIN/ERO holders(E-File Providers) through continuous suitability checks, and a single mistake can trigger an unexpected IRS Site Visit, a compliance audit, or even a criminal investigation. Most tax professionals don't realize that EFIN penalties aren't financial — they're worse. An EFIN issue can shut down your entire tax business overnight, trigger OPR referrals, and expose you to injunctions, frozen refunds, and even criminal consequences.

In this power-packed session, Attorney Josie Harris-Walton, the "TaxPros Attorney," breaks down the five critical mistakes that most tax professionals unknowingly make that can result in EFIN suspension, revocation, injunctions, or criminal charges. Drawing from real tax professional cases, IRS enforcement trends, and federal investigation strategies, this course gives attendees a clear roadmap to protect their EFIN, their business, and their reputation.

Participants will walk away with a deep understanding of what truly happens during an IRS ERO Site Visit, how the IRS conducts suitability reviews, and what red flags immediately elevate a preparer to Criminal Investigation (CI) or even a criminal charge. This is not theory. It's real-world, real-case, high-stakes compliance every tax professional must know.

Learning Objectives

By the end of this course, participants will be able to:

1. Understand EFIN/ERO Compliance & Suitability

- Explain how the IRS conducts continuous suitability checks.
- Identify the triggers that place a preparer on the IRS monitoring list.
- Understand the connection between EFIN compliance and potential CI referral.

2. Recognize the Five Critical Mistakes That Lead to EFIN Loss

Participants will be able to identify and prevent:

1. Unauthorized EFIN Use/Criminal Investigations
2. Failure to Maintain Accurate Business Information
3. Weak Data-Security Practices (Publication 4557)
4. Prohibited Advertising & Misleading Marketing
5. Failure to Report Accurate Income or Resolve a Tax Debt

3. Know Exactly What Happens During an IRS Site Visit

- Describe the structure and purpose of IRS E-File Provider Site Visits.
- Understand who the agents are, what documents they request, and what statements are risk-filled.
- Identify behaviors, office setups, and staff practices that immediately create red flags.

4. Apply Legal Risk-Prevention Strategies

- Implement systems that protect the EFIN and reduce the likelihood of adverse action.
- Establish office-wide compliance protocols to withstand an unexpected IRS visit.
- Identify actions that shift a routine site visit into a criminal inquiry.

5. Protect Their Firm From Civil, Criminal, or Injunctive Action

- Understand how non-compliance escalates from an administrative issue to OPR, CI, or DOJ involvement.
- Recognize early warning signs that the IRS is preparing adverse action.
- Learn how to respond appropriately and what not to say when contacted by the IRS.

6. Build a Long-Term EFIN Compliance Framework

- Create a compliance roadmap for the firm (policies, documentation, staff training).
- Maintain readiness for site visits year-round, not just during tax season.
- Implement safeguards that immediately reduce risk and exposure.