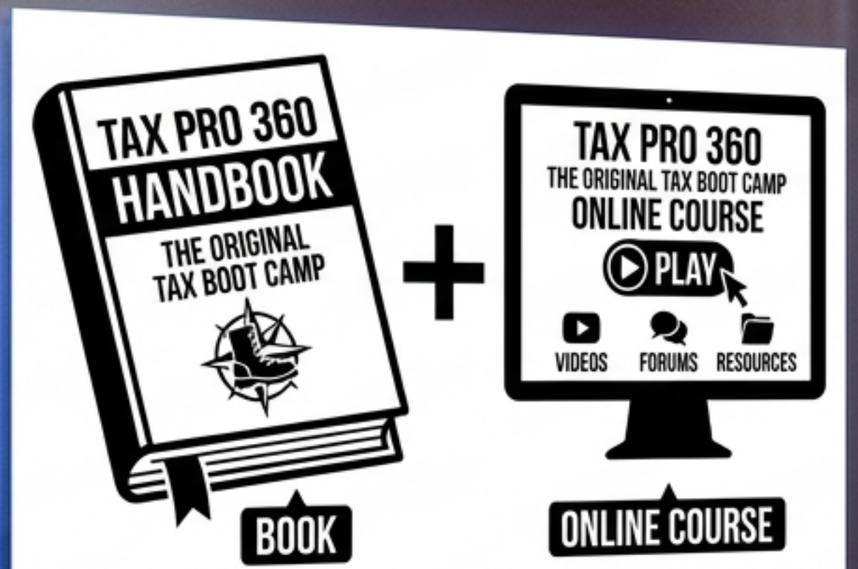
Chapter 9B: Practitioner Workarounds

Tax Pro Account, Form 8821 & Priority Line Solutions



No POA? No Problem

* Master Form 8821 & Tax Pro Account
* Get Real-World Client Results



Theory Meets Real-World Execution

- Official textbook companion integration with GBC-Worldwide.com.
- Real-world practitioner strategies refined by Dr. Geno Bradley since 2003.
- Moving beyond basic compliance into advanced representation workarounds.

Screen-Share Focus:
GBC-Worldwide.com

The Real-World Reality for Unenrolled Tax Pros

The Limitation

99% of unenrolled PTIN/EFIN tax preparers attending this course cannot represent clients under Form 2848 POA before IRS examination or appeals.



The Consequence

Unenrolled pros often feel locked out of solving their clients' most pressing IRS issues, losing potential revenue and client trust.

Dr. Bradley: Acknowledge the frustration here. But remind them—you don't need to argue in tax court to fix 90% of a client's problems.

The Practical Alternative: The Master Key

Form 2848
(Power of Attorney)



- Full Representation
- Tax Court Argument
- Requires EA/CPA/Attorney status

Form 8821
(Tax Info Authorization)



- Data Access
- Notice Resolution
- Open to Unenrolled PTIN/EFIN holders

Key Takeaway: Form 8821 is the legal gateway to access client accounts, receive notices, and solve 90%+ of client tax issues without needing full representation status.

The Digital Powerhouse: IRS Tax Pro Account



Step 1: Submit digital Form 8821 authorization requests directly to client IRS Online Accounts.

Step 2: Client provides immediate electronic sign-off via their smartphone or computer.

Step 3: Instant Centralized Authorization File (CAF) approval—bypassing weeks of fax processing delays.

Unlocking the Vault: The Transcript Arsenal



Account Transcripts

Utility: Verifying payments, tax balances, penalty assessments, and notice history.

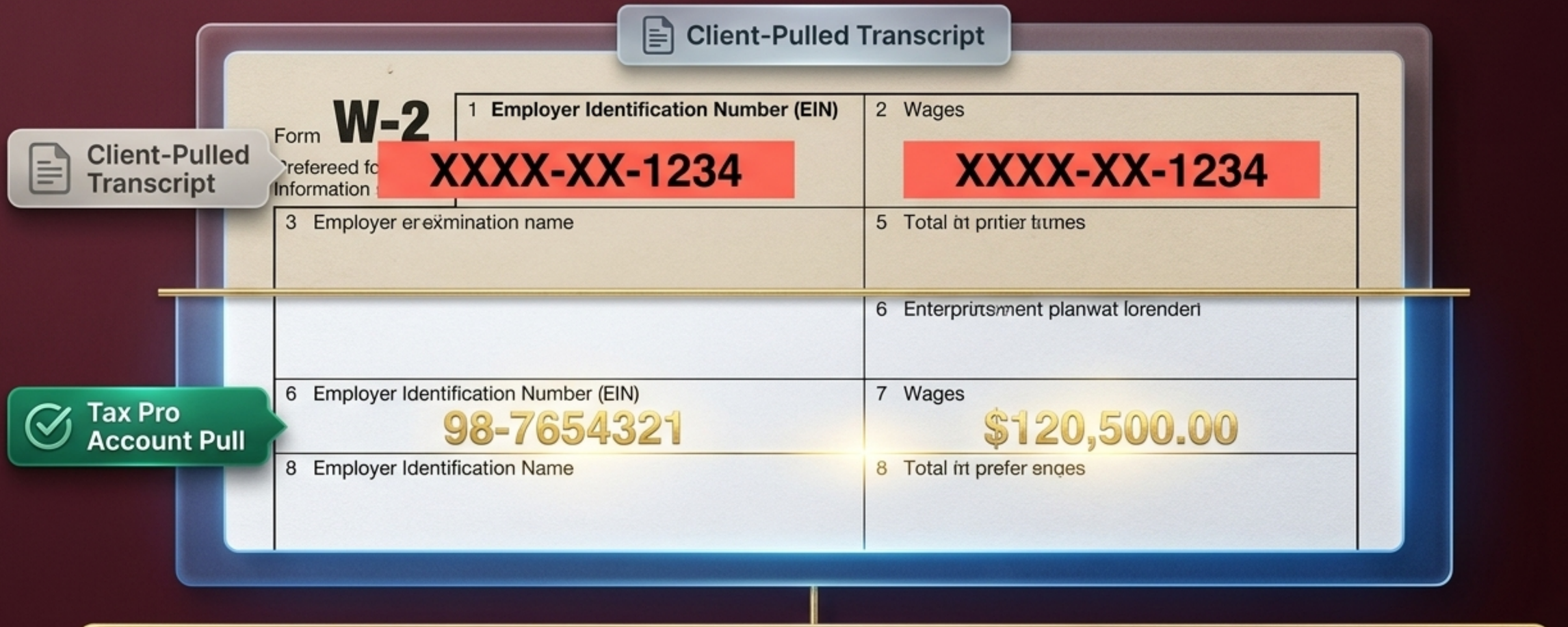
Tax Return Transcripts

Utility: Confirming exact line items on historically filed returns.

Unmasked Wage & Income Transcripts

Utility: The holy grail. Retrieving full W-2, 1099-NEC, MISC, INT, and R data.

The Unmasked Advantage



Screen-Share Focus: Without Form 8821 and the Tax Pro Account, you cannot access the unredacted EINs required to reconstruct back tax returns. This single capability makes you indispensable.

Dr. Geno Bradley's Proven Workaround Suite (Since 2003)



Gear 1: Reconstructing Back Tax Returns

The Tactic:
Utilizing the unmasked Wage & Income transcripts (secured via Form 8821) to complete multiple unfiled prior-year returns with 100% accuracy.

The Result:
Establishing a baseline of compliance, which is a mandatory prerequisite for negotiating any further relief with the IRS.

Neutralizing Active Threats: Payment Plans & Collections

Panel 1 (Gear 2): Negotiating Payment Plans

Threat: Unmanageable Tax Debt

Setting up IRS Installment Agreements (Direct Debit & Streamlined) online or via phone using 8821 authority.

Resolution: IRS Installment Agreements

Panel 2 (Gear 3): Stopping Collection Actions

CP504

LT11

Letter 1058

Halting threatening IRS letters by establishing current compliance and communicating with the agency.

Compliance Established

Restoring Order: Releasing Liens & Updating Records

Panel 1 (Gear 4): Releasing Liens & Levies

Securing wage levy releases and bank attachment hold removals immediately after returns are reconstructed and payment terms are established.



Panel 2 (Gear 5): Updating Client IRS Records

Utilizing Form 8822 (Individual) and Form 8822-B (Business) to correct client address records.

Strategic Value: Prevents future IRS notices from going to old addresses, effectively stopping default actions before they start.

IRS Practitioner Priority Service (PPS) Line Mastery



1-866-860-4259

The Rule of Engagement: Navigating PPS as a Form 8821 Appointee.

If your digital 8821 isn’t processed yet, you can fax a physical Form 8821 directly to the agent while on the live call to gain immediate access.

The Split-Screen PPS Protocol

The Preparation Loadout
(Before dialing)

- Active CAF number ready.
- Client SSN/EIN confirmed.
- Specific tax years isolated for discussion.

Live Fire Execution
(What you CAN do with an 8821)

- Request transcripts and confirm exact account balances.
- Clarify opaque notice details.
- Hold collection actions temporarily.
- Establish and confirm payment plans.

Dr. Bradley: Never call the PPS line unprepared. Have your loadout ready, dictate the pace of the call, and know your 8821 boundaries.

The GBC Blueprint: Real-World Action Steps

1. Initiate Form 8821 via IRS Tax Pro Account for instant client authorization.
2. Download unmasked Wage & Income transcripts for all unfiled back tax years.
3. Update client records with Form 8822/8822-B and draft back returns to establish compliance.
4. Contact PPS (1-866-860-4259) or utilize online tools to negotiate Installment Agreements and release levies.

The Unenrolled Advantage



You do not need to argue in tax court to save a client's financial life. By mastering the Tax Pro Account and Form 8821, you bypass the red tape of full representation and strike directly at the root of 90% of client tax issues: missing data and unfiled returns.

Equip the Key. Reconstruct the Data. Resolve the Threat.