

ERC FALLOUT, IRS ENFORCEMENT, AND ETHICAL MINEFIELDS

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INTRODUCTION

- Welcome
- Objectives
- Relevance to CPAs today

ERC OVERVIEW

- What is ERC?
- Timeline of major updates
- Types of clients affected

ERC ABUSE TRENDS

- Overview of ERC mills
- IRS moratorium and fraud concerns
- Red flags in amended 941 filings

IRS ENFORCEMENT UPDATE

- IRS audit priorities post-IRA
- Notices on the rise (CP14, CP504, LT11)
- High-risk client profiles

RESPONDING TO ERC NOTICES

- Notice types and timelines
- Voluntary disclosure pathways
- Case file documentation

CASE STUDY – ERC GONE WRONG

- Overstated claim example
- What could have prevented it
- CPA ethical response

CIRCULAR 230 REFRESHER

- Key provisions
- Diligence and reasonable reliance
- Real examples from OPR cases

AVOIDING PENALTIES

- IRC §6694, §6695, §7216
- Documentation tips
- Sample engagement clause language

PRACTICE PROTECTION

- Malpractice traps
- When to disengage
- IRS interviews and safeguarding your license

RESOURCES & WRAP-UP

- IRS tools
- Intake checklists
- Ongoing due diligence & Q&A