CURSO BÁSICO PARA PREPARAR IMPUESTOS EN ESTADOS UNIDOS

Presentado por: Carlos A. Catarino EA MBA CAA

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ÉTICA PROFESIONAL Y DEBIDA DILIGENCIA - ANEXOS

2

FORMULARIO 8867

El preparador de impuestos debe cumplir con los requisitos de "diligencia debida" establecidos en las Regulaciones del Tesoro para el **EIC, el CTC/ACTC/ODC, el AOTC y/o el estado civil de HOH** reclamado en una declaración o reclamo de reembolso si hace todo lo siguiente:

1. Cumple con el requisito de conocimiento entrevistando al contribuyente, documentando las preguntas y las respuestas, revisando la información adecuada para determinar si el contribuyente es elegible para reclamar el crédito(s) y/o estado civil para efectos de la declaración de impuestos, y calcular la(s) cantidad(s) de los créditos reclamados.
2. Completar el Formulario 8867 de manera veraz y precisa, y completar las acciones descritas en el Formulario 8867 para cualquier crédito aplicable reclamado y el estado civil para efectos de la declaración de HOH, si lo solicita.
3. Enviar el Formulario 8867 de la manera requerida.
4. Conservar los registros durante 3 años.

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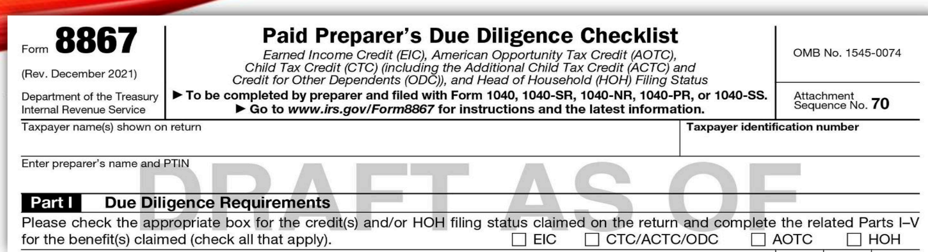

Form **8867**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **70**

Taxpayer name(s) shown on return | **Taxpayer identification number**

Enter preparer's name and PTIN

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Part I **Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

El Formulario 8867 cubre el EIC, el CTC/ACTC/ODC, AOTC y/o el estado de presentación de HOH. Debe marcar las casillas correspondientes a todos los beneficios efectivamente reclamados en la declaración que está preparando.

<u>Solo los preparadores de declaraciones de impuestos pagados</u> deben completer este formulario.

El Formulario 8867 debe ser archivado con la declaración del contribuyente o la declaración enmendada que reclama el EIC, el CTC / ACTC / ODC, el AOTC, y / o el estado de presentación de HOH.

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Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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Part I **Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	☐	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☐	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☐	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If **"Yes,"** answer questions 4a and 4b. If **"No,"** go to question 5.)	☐	☐	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☐	☐	
	List those documents provided by the taxpayer, if any, that you relied on:			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☐	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☐	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☐

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 26142H Form **8867** (2020)

Form 8867 (2020) Page **2**

Part II **Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III **Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV **Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V **Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI **Eligibility Certification**

► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a $540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☐	☐

Form **8867** (2020)

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Anexos
Más Utilizados en el Formulario 1040

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SCHEDULE 1 (Form 1040)
Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074 | 2021 | Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	( )
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	( )
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2021

Schedule 1 (Form 1040) 2021 Page 2

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

Schedule 1 (Form 1040) 2021

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SCHEDULE 2 (Form 1040)
Department of the Treasury Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074 | 2021 | Attachment Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	*Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17*	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71478U Schedule 2 (Form 1040) 2021

Schedule 2 (Form 1040) 2021 Page 2

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ▶	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	

Schedule 2 (Form 1040) 2021

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SCHEDULE 3 (Form 1040)
Department of the Treasury Internal Revenue Service

Additional Credits and Payments

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074 — 2020 — Attachment Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Nonrefundable Credits

1 *Foreign tax credit. Attach Form 1116 if required* . . . 1
2 Credit for child and dependent care expenses. Attach Form 2441 . . . 2
3 Education credits from Form 8863, line 19 . . . 3
4 Retirement savings contributions credit. Attach Form 8880 . . . 4
5 Residential energy credits. Attach Form 5695 . . . 5
6 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 6
7 Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 7

Part II Other Payments and Refundable Credits

8 Net premium tax credit. Attach Form 8962 . . . 8
9 Amount paid with request for extension to file (see instructions) . . . 9
10 Excess social security and tier 1 RRTA tax withheld . . . 10
11 Credit for federal tax on fuels. Attach Form 4136 . . . 11
12 Other payments or refundable credits:
a Form 2439 . . . 12a
b Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 . . . 12b
c Health coverage tax credit from Form 8885 . . . 12c
d Other: 12d
e Deferral for certain Schedule H or SE filers (see instructions) . 12e
f Add lines 12a through 12e . . . 12f
13 Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 13

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G **Schedule 3 (Form 1040) 2020**

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SCHEDULE A (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

► Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074 — 2020 — Attachment Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR | Your social security number

Medical and Dental Expenses
Caution: Do not include expenses reimbursed or paid by others.
1 Medical and dental expenses (see instructions) . . . 1
2 Enter amount from Form 1040 or 1040-SR, line 11 2
3 Multiply line 2 by 7.5% (0.075) . . . 3
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . 4

Taxes You Paid
5 State and local taxes.
a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . ► ☐ 5a
b State and local real estate taxes (see instructions) . . . 5b
c State and local personal property taxes . . . 5c
d Add lines 5a through 5c . . . 5d
e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) . . . 5e
6 Other taxes. List type and amount ► 6
7 Add lines 5e and 6 . . . 7

Interest You Paid
Caution: Your mortgage interest deduction may be limited (see instructions).
8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . ► ☐
a Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . 8a
b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . ► 8b
c Points not reported to you on Form 1098. See instructions for special rules . . . 8c
d Mortgage insurance premiums (see instructions) . . . 8d
e Add lines 8a through 8d . . . 8e
9 Investment interest. Attach Form 4952 if required. See instructions . 9
10 Add lines 8e and 9 . . . 10

Gifts to Charity
Caution: If you made a gift and got a benefit for it, see instructions.
11 Gifts by cash or check. If you made any gift of $250 or more, see instructions . . . 11
12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500. . . . 12
13 Carryover from prior year . . . 13
14 Add lines 11 through 13 . . . 14

Casualty and Theft Losses
15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . 15

Other Itemized Deductions
16 Other—from list in instructions. List type and amount ► 16

Total Itemized Deductions
17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . 17
18 If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . ► ☐

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR. Cat. No. 17145C **Schedule A (Form 1040) 2020**

SCHEDULE B (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

► Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074 — 2020 — Attachment Sequence No. 08

Name(s) shown on return | Your social security number

Part I Interest
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ► 1 Amount
2 Add the amounts on line 1 . . . 2
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . 3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b . . . ► 4

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends
(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ► 5 Amount
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b . . . ► 6

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts
Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Yes No

7a At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . .
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . .
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
8 During 2020, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . .

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040) 2020**

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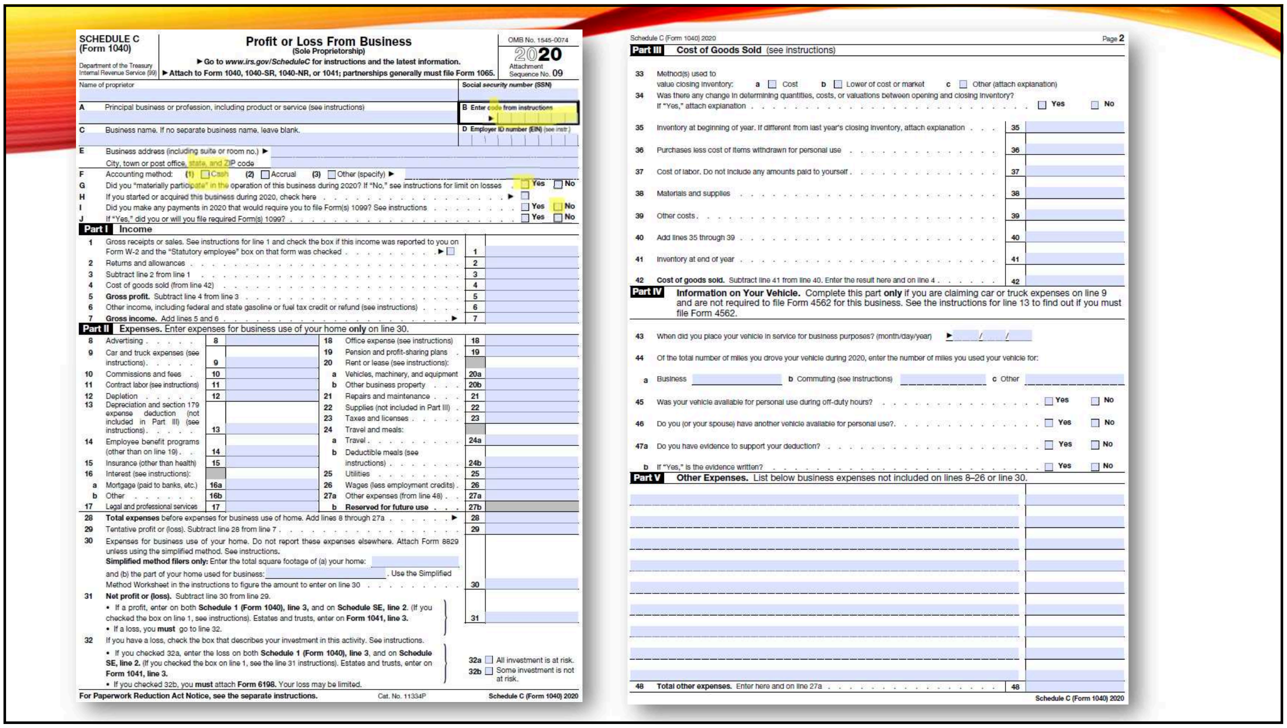

SCHEDULE C (Form 1040) — **Profit or Loss From Business** (Sole Proprietorship)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074 — 2020 — Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

Name of proprietor | Social security number (SSN)

A Principal business or profession, including product or service (see instructions) | B Enter code from instructions

C Business name. If no separate business name, leave blank. | D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses — Yes / No

H If you started or acquired this business during 2020, check here ▶

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions — Yes / No

J If "Yes," did you or will you file required Form(s) 1099? — Yes / No

Part I Income

1. Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶
2. Returns and allowances
3. Subtract line 2 from line 1
4. Cost of goods sold (from line 42)
5. **Gross profit.** Subtract line 4 from line 3
6. Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)
7. **Gross income.** Add lines 5 and 6 ▶

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising; 9 Car and truck expenses (see instructions); 10 Commissions and fees; 11 Contract labor (see instructions); 12 Depletion; 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions); 14 Employee benefit programs (other than on line 19); 15 Insurance (other than health); 16 Interest (see instructions): a Mortgage (paid to banks, etc.), b Other; 17 Legal and professional services; 18 Office expense (see instructions); 19 Pension and profit-sharing plans; 20 Rent or lease (see instructions): a Vehicles, machinery, and equipment, b Other business property; 21 Repairs and maintenance; 22 Supplies (not included in Part III); 23 Taxes and licenses; 24 Travel and meals: a Travel, b Deductible meals (see instructions); 25 Utilities; 26 Wages (less employment credits); 27a Other expenses (from line 48); b **Reserved for future use**

28. **Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶
29. Tentative profit or (loss). Subtract line 28 from line 7
30. Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ___ and (b) the part of your home used for business: ___. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30
31. **Net profit or (loss).** Subtract line 30 from line 29.
   - If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.**
   - If a loss, you **must** go to line 32.
32. If you have a loss, check the box that describes your investment in this activity. See instructions.
   - If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**
   - If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

   32a All investment is at risk. 32b Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P **Schedule C (Form 1040) 2020**

Schedule C (Form 1040) 2020 — Page **2**

Part III Cost of Goods Sold (see instructions)

33. Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)
34. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation — Yes / No
35. Inventory at beginning of year. If different from last year's closing inventory, attach explanation
36. Purchases less cost of items withdrawn for personal use
37. Cost of labor. Do not include any amounts paid to yourself
38. Materials and supplies
39. Other costs
40. Add lines 35 through 39
41. Inventory at end of year
42. **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43. When did you place your vehicle in service for business purposes? (month/day/year) ▶ / /
44. Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other
45. Was your vehicle available for personal use during off-duty hours? — Yes / No
46. Do you (or your spouse) have another vehicle available for personal use? — Yes / No
47a. Do you have evidence to support your deduction? — Yes / No
b. If "Yes," is the evidence written? — Yes / No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48. **Total other expenses.** Enter here and on line 27a

Schedule C (Form 1040) 2020

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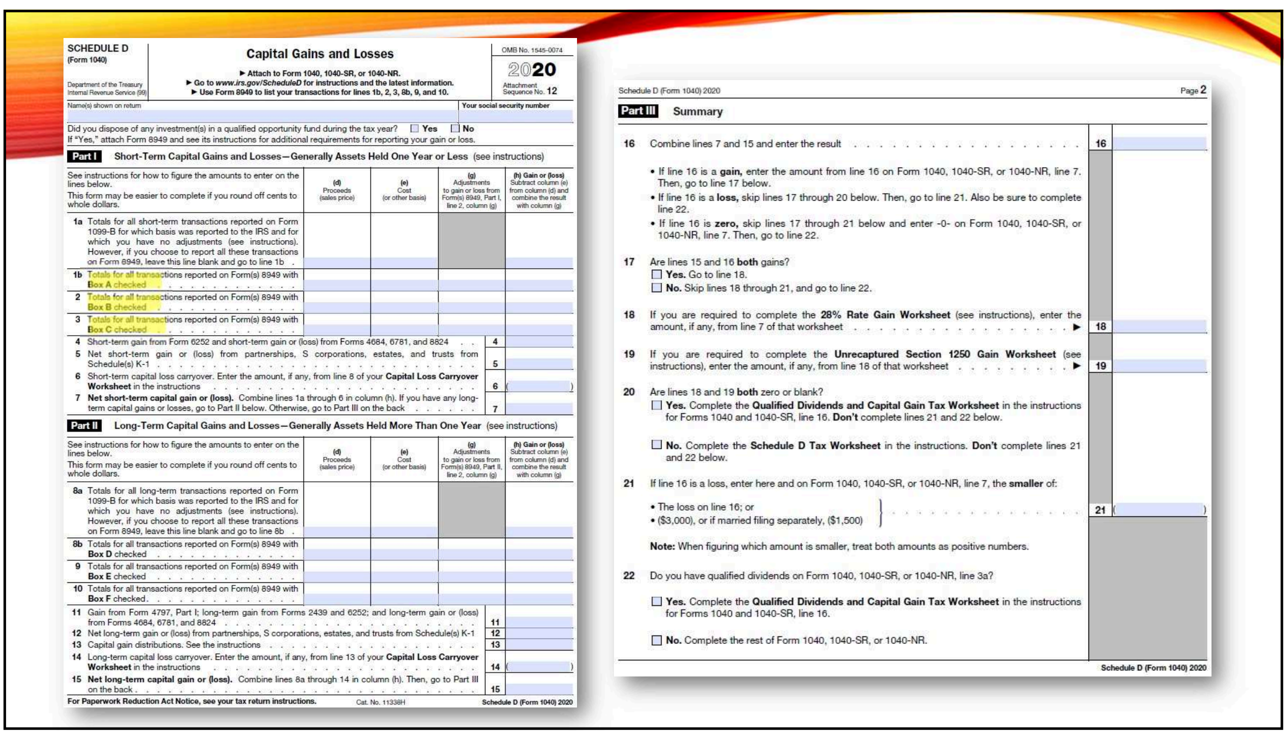

SCHEDULE D (Form 1040) — **Capital Gains and Losses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074 — 2020 — Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return | Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)

1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b
1b Totals for all transactions reported on Form(s) 8949 with Box A checked
2 Totals for all transactions reported on Form(s) 8949 with Box B checked
3 Totals for all transactions reported on Form(s) 8949 with Box C checked
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)

8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b
8b Totals for all transactions reported on Form(s) 8949 with Box D checked
9 Totals for all transactions reported on Form(s) 8949 with Box E checked
10 Totals for all transactions reported on Form(s) 8949 with Box F checked
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1
13 Capital gain distributions. See the instructions
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2020**

Schedule D (Form 1040) 2020 — Page **2**

Part III Summary

16. Combine lines 7 and 15 and enter the result
   - If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
   - If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
   - If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.
17. Are lines 15 and 16 **both** gains?
   Yes. Go to line 18.
   No. Skip lines 18 through 21, and go to line 22.
18. If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶
19. If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶
20. Are lines 18 and 19 **both** zero or blank?
   Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below.
   No. Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.
21. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:
   - The loss on line 16; or
   - ($3,000), or if married filing separately, ($1,500)

   Note: When figuring which amount is smaller, treat both amounts as positive numbers.
22. Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?
   Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.
   No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Schedule D (Form 1040) 2020

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SCHEDULE E (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
► Attach to Form 1040, 1040-SR, or 1040-NR, or 1041.
► Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074
2020
Attachment Sequence No. 13

Name(s) shown on return | Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . ☐ Yes ☐ No
B If "Yes," did you or will you file required Form(s) 1099? . . . ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)
A
B
C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A			A			☐
B			B			☐
C			C			☐

Type of Property:
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income: Properties:		A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ►	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties . . . 23a
b Total of all amounts reported on line 4 for all royalty properties . . . 23b
c Total of all amounts reported on line 12 for all properties . . . 23c
d Total of all amounts reported on line 18 for all properties . . . 23d
e Total of all amounts reported on line 20 for all properties . . . 23e
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses . . . 24
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . 25 ( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . 26

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L **Schedule E (Form 1040) 2020**

Schedule E (Form 1040) 2020 Attachment Sequence No. 13 Page 2
Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations – **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					

30 Add columns (h) and (k) of line 29a . . . 30
31 Add columns (g), (i), and (j) of line 29b . . . 31 ( )
32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31 . . . 32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a . . . 35
36 Add columns (c) and (e) of line 34b . . . 36 ( )
37 **Total estate and trust income or (loss).** Combine lines 35 and 36 . . . 37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below 39

Part V Summary
40 Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below . . . 40
41 **Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ► 41
42 **Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . 42
43 **Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . 43

Schedule E (Form 1040) 2020

13

ÉTICA PROFESIONAL

14

ÉTICA PROFESIONAL

Circular 230

(Rev. 6-2014)

del Departamento del Tesoro

15

QUE DICE EL IRS…

El IRS-SPEC define "NO ETICO" el no cumplir con los estándares acordados de conducta moral, especialmente dentro de una profesión en particular. En la mayoría de los casos, se actúa sobre el comportamiento poco ético con la intención de ignorar las leyes, los procedimientos o las políticas establecidas.

No confundir una acción poco ética con una falta de conocimiento o un simple error.

Ejemplo:

Si la preparadora Maryrosa prepara una declaración, que incluye un crédito para un contribuyente no califica porque Maryrosa no entendía la ley, Maryrosa no actuó de manera poco ética. Sin embargo, si Maryrosa permitió a sabiendas un crédito para el cual el contribuyente no calificaba, Maryrosa cometió un acto poco ético y violó las Normas de conducta para preparadores.

16

PREPARADOR PROFESIONAL DE IMPUESTOS

"Un preparador de impuestos es cualquier persona (incluyendo a sociedades o corporaciones) que, a cambio de una remuneración monetaria, prepara toda o parte sustancial de una declaración o reclamo de reembolso bajo las leyes del impuesto a la renta del Código de Rentas Internas"

17

CÓDIGO DEL IMPUESTO A LA RENTA (I.R.C.)

- *El "Internal Revenue Code" se organiza de la siguiente manera:*
  - **La Oficina de Responsabilidad Profesional** (OPR) y la **Oficina de preparadores de Impuestos** (RPO) son regularmente responsables de aplicar y administrar las regulaciones de la práctica ante el IRS.
    - La OPR interviene generalmente con la conducta profesional y la responsabilidad exclusiva de la disciplina, incluyendo los procedimientos disciplinarios y sanciones.
    - La Oficina de los preparadores de impuestos, interviene en los asuntos relacionados con la autoridad para practicar, incluyendo actuar sobre las solicitudes de inscripción y administración de examen de competencia y la educación continua profesional.

18

PRACTICAS ANTE EL SERVICIO DE RENTAS INTERNAS… IRS

- Quienes están sumisos a la Circular 230 y pueden ejercer ante el IRS, siempre y cuando no se encuentren bajo inhabilitación o suspensión de ejercer su profesión:
  - Abogados.
  - Contadores Públicos Certificados (Certified Public Accountants - CPA).
  - Agentes Inscritos (Enrolled Agents - EA).
  - Actuarios Inscritos (Enrolled Actuaries).
  - Agentes de Planes de Jubilación Inscritos (Enrolled Retirement Plan Agents).
  - Profesionales de Impuestos con Record of Completion del Programa AFSP.

19

FORMULARIO 2848 O "POWER OF ATTORNEY" PODER DE REPRESENTACIÓN (POA)

- ***El contribuyente tiene derecho de representarse***, o que alguien lo represente ante el IRS en relación con un asunto de impuestos federales.
- El representante del contribuyente debe ser una persona autorizada para ejercer ante el IRS.
- ***El Formulario 2848 puede usarse para este propósito***. La firma del contribuyente en el formulario permite que la persona o entidades comerciales puedan ser representadas ante el IRS y puedan recibir su información de impuestos para el tema(s) y el año(s) de impuesto(s) / período (s) especificados en el Formulario 2848.

20

AUTORIDAD, DEBERES Y RESTRICCIONES RELACIONADAS CON LA PRÁCTICA

- La Circular 230 del Departamento del Tesoro establece ciertas obligaciones y restricciones que se relacionan con las personas que ejercen ante el IRS.
  - Responder a solicitudes del IRS
  - Notificar el representante del IRS
  - Proporcionar cualquier información sobre el caso tratado
  - Testificar respecto a la información suministrada
  - Guardar total confidencialidad del caso tratado

21

TEST:

- Guillermo Rodríguez es un preparador de declaraciones de impuestos. El recibió una solicitud de parte del IRS requiriendo determinados registros relacionados con las deducciones utilizadas en la declaración de impuestos de uno de sus clientes.
- Dichos registros no corresponden al año en el que Guillermo preparó la declaración de impuestos de dicho cliente, si no que corresponden al año anterior. Por lo tanto, Guillermo no tiene los registros solicitados y cree que el IRS ha cometido un error al solicitarle a él los documentos en lugar de haberlos solicitado directamente al cliente o al preparador anterior de las declaraciones de impuestos del cliente.
- Basándose en esos dos factores, Guillermo decidió hacer caso omiso de la petición.

22

OBLIGACIONES DEL PREPARADOR Y LAS OMISIONES DEL CLIENTE

- Un preparador que ha sido contratado por un cliente, tiene ciertas obligaciones si tiene conocimiento que la información suministrada por el cliente para la preparación de su declaración de impuestos, o cualquier otro documento a presentarse ante el IRS, es inexacta y debe:
  - Informar al cliente, con prontitud, todos los puntos en los cuales el cliente comete incumplimiento, error u omisión en la declaración de impuestos u otro documento presentado; y
  - Asesorar al cliente con respecto a las consecuencias estipuladas en el Código y en las regulaciones a las que se somete en caso de incumplimiento, error u omisión en la declaración de impuestos u otro documento presentado.

23

TEST:

- La Sra. Fernanda Martínez, una preparadora de declaraciones de impuestos, está preparando la declaración del impuesto sobre la renta federal y los documentos correspondientes para su cliente. En la información que el cliente proporcionó, señaló que es dueño de dos casas que renta a inquilinos. Sin embargo, la información sobre los ingresos que había proporcionado demostraba ingresos de alquiler sólo por una de las unidades de alquiler. El cliente inintencionadamente indicó que tenía un "acuerdo especial" con respecto a la segunda unidad de alquiler.
- Luego de realizar preguntas que requerían que el cliente proporcionara más detalle al responder, la Sra. Fernanda se enteró de que el inquilino de la segunda unidad es un jardinero local que, en lugar del alquiler, brindó ciertos servicios de jardinería a su cliente que incluyen el mantenimiento de jardines, instalación y mantenimiento de todos los sistemas de irrigación, y decoración de jardines de las casas que el cliente tiene en alquiler.

24

DILIGENCIA Y EXACTITUD

- La importancia de ejercer la profesión tributaria prestando especial atención a la precisión o exactitud en el trabajo realizado se delinea en el artículo 10.22 de la Circular 230 en relación con la debida diligencia dice que al:
  - Preparar o asistir en la preparación de, aprobar y presentar declaraciones de impuestos, documentos, declaraciones juradas (affidavits) y otros documentos relacionados con los asuntos del IRS;
  - Determinar la exactitud de las representaciones orales o escritas hechas por el practicante al Departamento del Tesoro; y
  - Determinar la exactitud de las representaciones orales o escritas hechas por el practicante a los clientes en relación con cualquier asunto administrado por el IRS.

25

RESPONSABILIDADES DEL PREPARADOR REMUNERADO

Conocer la ley tributaria.

- Informar a los clientes sobre los requisitos para poder determinar si el contribuyente califica para el estado de presentación o los créditos mencionados.
- Cumplir con los cuatro requisitos de diligencia debida antes de preparar una declaración:
  - Completar el Formulario 8867, Lista de Verificación de la Debida Diligencia, y presentarlo con cada declaración que usted prepare.
  - Completar la hoja de trabajo del crédito correspondiente.
  - Preguntar al contribuyente si alguna información aparenta estar incorrecta, inconsistente o incompleta y documentar sus preguntas y las respuestas del contribuyente.
  - Mantener todos los registros requeridos por un período de tres años.

26

AUDITORIAS O/Y SOLICITACIONES

- El propósito del requisito de la diligencia debida es reducir los errores en las declaraciones, preparadas por profesionales de impuestos, que reclaman el EIC, el CTC / ACTC / ODC, AOTC y / o el estado de presentación de HOH.
- Para ayudar a garantizar el cumplimiento de la ley, y que los contribuyentes elegibles reciban la cantidad del crédito justo la Circular 230 impone una cantidad sanciones tanto para los preparadores como para los clientes.
- Empezando por envíos de cartas llamadas Notices, Letters y Informs a las cuales deben ser contestadas dentro de los plazos inscritos.

27

CONSECUENCIAS PARA EL CLIENTE POR OMISIÓN O NEGLIGENCIA

- Si el IRS examina la declaración del cliente y rechaza todo o una parte del crédito o el estado de presentación, su cliente:
  - Deberá pagar el importe del error mas interés.
  - Se le podría prohibir reclamar el crédito solicitado durante los próximos dos años si el IRS considera que el error es debido a un caso omiso intencional o imprudente de las reglas.
  - Se le podría prohibir reclamar el crédito solicitado durante los próximos diez años si el IRS considera que el error es debido a fraude.

28

CONSECUENCIA PARA LOS PREPARADORES Y EMPLEADORES

- Si el IRS examina el reclamo del crédito que el practicante preparó y encuentra que no cumple los cuatro requisitos de diligencia debida, el practicante tendrá que pagar una multa de $545 por cada incumplimiento de los requisitos de la diligencia debida.
  - La gerencia participó durante o antes de que la declaración fuera presentada, sabía del incumplimiento de los requisitos de la diligencia debida.
  - La empresa no cumplió con establecer procedimientos razonables y apropiados para garantizar el cumplimiento de los requisitos de la diligencia debida.
  - La empresa establece los procedimientos de cumplimiento adecuado, pero ignora los procedimientos intencionalmente, imprudentemente o con grave indiferencia, incluyendo el ignorar los hechos que podrían llevar a una persona de razonable prudencia y capacidad a investigar o averiguar que el empleado que no estaba acatando los procedimientos.

29

TEST:

- Luis Espinosa está haciendo la declaración de impuestos de una pareja. Al hacer su debida diligencia, revisó la declaración de impuestos de la pareja del año anterior y encontró que ellos reportaron tener solo dos hijos y no cuatro como lo están haciendo este año. Luis preguntó si los cuatro niños eran sus hijos y los clientes respondieron que sí. Luis cree que la información y los registros que recibió de sus clientes son incorrectos y que los clientes podrían estar tratando de engañarlo. Luis, a pesar de su inquietud, se limitó a preguntar una vez más a sus clientes si toda la información y los registros suministrados eran completos y exactos. Los clientes le respondieron que sí, y Luis completó y firmó la declaración de impuestos. El cliente solicitó un considerable crédito tributario por ingreso del trabajo.

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CONFLICTO DE INTERESES

La sección 10.29 de la Circular 230 del Departamento del Tesoro establece que un practicante no está autorizado a representar a un cliente ante el IRS si dicha representación implica un conflicto de intereses.

- Se considerará que un conflicto de intereses existe en cualquiera de los siguientes casos:
  - La representación de un cliente será directamente adversa a otro cliente.
  - Existe un riesgo significativo de que la representación de uno o más clientes se limitará sustancialmente por las responsabilidades del practicante para con otro cliente, un antiguo cliente o un tercero, o por un interés personal del practicante.
  - Independientemente de la existencia de un conflicto de intereses, establecido en los párrafos anteriores, un practicante aún podría representar a su cliente si:
    - El practicante cree razonablemente que podrá brindar una representación competente y diligente a cada cliente afectado.
    - La representación no está prohibida por la ley.
    - Cada cliente afectado renuncia al conflicto de intereses y otorga consentimiento informado, confirmado por escrito por cada cliente afectado en el momento que el practicante se entera de la existencia del conflicto de intereses. Esta confirmación por escrito puede realizarse en un plazo de tiempo razonable después del consentimiento informado, pero en ningún caso en un plazo de más 30 días.
  - El practicante debe conservar las copias de los consentimientos en escrito por al menos 36 meses después de la fecha de la culminación de la representación de los clientes afectados. Los consentimientos escritos deben ser proporcionadas a cualquier funcionario o empleado del IRS, siempre que sean solicitados.

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PRÁCTICAS CONFLICTIVAS Y ENGAÑOSAS

- Los preparadores independientes, sociedades y/o corporaciones tienen tendencia a comunicar su servicio de forma a iludir el contribuyente. Esas prácticas son ilícitas y pueden causar danos al cliente y al preparador. Las prácticas mas utilizadas son:
  - Practicas no autorizadas por ley (fantasmas y creyentes)
  - Publicidad engañosa, que promete o miente con el objetivo de…
  - Retención de información con el objetivo de ganar mas
  - Comunicación sobre honorarios
  - Honorarios extravagantes o escondidos
  - Negociación y Retención de cheques de reembolso
  - Asociaciones inapropiadas

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TEST:

- Flavio Mac es un preparador de impuestos con diez años de experiencia que hace doce meses logró recibir su designación como Agente Inscrito (EA). Un día antes del comienzo de la temporada de impuestos, Flavio ha publicado el siguiente anuncio publicitario en varios medios impresos de su comunidad y en volantes que envía por correo directo a personas que tienen el mismo código postal de su oficina:

"Flavio Mac, Enrolled Agent, EA, más de diez años de experiencia, 100% certificado por el IRS para representarlo en asuntos tributarios"

- Luego publica su lista de honorarios por servicios y anuncia una oferta especial del 25% de descuento en todas las preparaciones de impuestos individuales durante el primer mes de la temporada.
- Una vez que empieza la temporada, Flavio no ve el flujo de clientes que le hubiera gustado tener, después de haber invertido tanto dinero en publicidad y decide otorgar el 25% de descuento solamente a las personas que traigan consigo un recorte del anuncio publicitario o el volante.

Como preparador de impuestos, ¿cree que Flavio ha hecho la publicidad correctamente y de acuerdo a las normativas?

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TEST:

- Rod Méndez es un cliente asiduo de la firma de preparación de impuestos Alltax, todos los empleados lo conocen e incluso el dueño de la firma ha llegado a sentir mucho aprecio por su fidelidad y lealtad como cliente. A través de los años, Rod ha referido a todas sus amistades y familiares para que realicen sus impuestos en Alltax y el dueño está muy agradecido por ello.
- Como todos los años, el leal cliente Rod Méndez acude a su empresa favorita Alltax para la preparación de sus impuestos, este año pide conversar directamente con el dueño y le cuenta que el banco le ha tenido que cerrar su cuenta bancaria. Rod le pide al dueño de Alltax que deposite el reembolso de Rod en su cuenta y luego le dé a Rod el efectivo. El dueño de Alltax se siente comprometido a ayudar a Rod, después de todo ha sido un muy buen cliente y ha generado muchos nuevos clientes durante varios años.
- Pero recordó que, en su clase de ética, su instructor de K'TA Instituto cubrió este tema específicamente y recordó que podía exponerse a multas si accede al pedido de Rod. El dueño de Alltax denegó el pedido de Rod, y le explicó que las regulaciones del IRS por medio de la Circular 230 prohíben a los practicantes endosar o negociar cualquier tipo de cheque emitido (por cualquier medio incluyendo la versión electrónica del cheque) por el gobierno con respecto a la deuda tributaria federal de los contribuyentes.

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ESTÁNDAR RELACIONADOS CON LAS DECLARACIONES

Las normas contenidas en la Circular 230 relativas a la preparación de declaraciones de impuestos y reclamaciones de reembolso prohíben ciertas acciones a un practicante. De conformidad con esas normas:

- Un practicante tiene prohibido deliberadamente, imprudentemente, o por medio de incompetencia:
  - Firmar una declaración de impuestos o reclamo de reembolso de la que el practicante tiene conocimiento o razonablemente debería tener conocimiento que contiene una posición que:
    - Carece de una base razonable;
    - E una posición no razonable, como se describe en la sección 6694(a)(2) del Código de Rentas Internas y otras directrices publicadas; o
    - Es un intento deliberado por parte del practicante de subestimar la responsabilidad tributaria en una declaración o reclamo de reembolso o hacer caso omiso intencionalmente o con negligencia grave de los reglamentos y regulaciones que se describen en la sección 6694(b)(2) del Código de Rentas Internas y otras directrices publicadas.

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ESTÁNDAR RELACIONADOS CON LAS DECLARACIONES

- ***Asesorar al cliente*** a tomar una posición sobre una declaración de impuestos o reclamo de reembolso, o la preparación de una parte de la declaración de impuestos o reclamo de reembolso que contiene una posición que:
  - Carece de una base razonable;
  - Es una posición no razonable, como se describe en la sección 6694(a)(2) del Código de Rentas Internas y otras directrices publicadas; o
  - Es un intento deliberado por parte del practicante de subestimar la responsabilidad tributaria en una declaración o reclamo de reembolso o hacer caso omiso intencionalmente o con negligencia grave de los reglamentos y regulaciones que se describen en la sección 6694(b)(2) del Código de Rentas Internas y otras directrices publicadas.
- ***El patrón de conducta*** del practicante es un factor que se toma en cuenta al determinar si el practicante actuó deliberadamente, imprudentemente, o debido a incompetencia.
- ***La incompetencia incluye*** cualquier conducta que refleja una grave indiferencia, una preparación que es evidentemente insuficiente bajo las circunstancias y un constante incumplimiento de las obligaciones para con el cliente.

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MULTAS Y SANCIONES

El Departamento del Tesoro está facultado para imponer sanciones tanto monetarias como no monetarias. El secretario del Tesoro o un delegado debe primero notificar y dar oportunidad para el procedimiento, puede imponer sanciones si el practicante:

- Se muestra incompetente o de mala reputación;
- No cumple con las normas o regulaciones; o
- Con la intención de defraudar, engaña intencionalmente y con conocimiento o amenaza a un cliente o potencial cliente.

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MULTAS Y SANCIONES

- **Sanciones No Monetarias:**
  - Censura
  - Suspensión
  - Inhabilitación
  - **Sanciones Monetarias;**

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SANCIONES MONETARIAS

Escenario	Penalidad	Penalidad Máxima
NO Proporcionar una copia al contribuyente	**$50.00**	**$27,000**
NO Firmar la declaración	**$50.00**	**$27,000**
NO Proporcionar el número de Identificación	**$50.00**	**$27,000**
No Retener una copia o lista	**$50.00**	**$27,000**
No presentar declaraciones de información correctas	**$50.00**	**$27,000**
Uso intencional de la información del contribuyente	**$250.00 por cliente**	**$10,000**
Negociación de cheque	**$545.00 por cheque**	**Sin Limite**
No ser diligente en la determinación de la elegibilidad para el estado civil de cabeza de familia, el crédito tributario de niños, el crédito tributario de oportunidad americana y el crédito por trabajo	**$545.00 por falta**	**Sin limite**
Uso de Identidad del contribuyente delito aprobado, multas desde el 1 de Julio 2019	**$1,000.00**	**$50,000**
Declaraciones fraudulentas	**$100,000.00**	**Prisión**
Declaraciones y documentos fraudulentas	**$10,000.00**	**Prisión**
Divulgación y uso de declaraciones	**$1,000.00**	

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