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# **IRS Tax Resolution**

**Course #5730B/QAS5730B**

**Exam Packet**



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# **IRS TAX RESOLUTION (COURSE #5730B/QAS5730B)**

## **COURSE DESCRIPTION AND INTRODUCTION**

Tax resolution means providing solutions to businesses and individuals alike who find themselves in trouble with the IRS. To resolve tax matters with the IRS, the IRS' Offer in Compromise (OIC) program encourages delinquent taxpayers to settle their back taxes – often for pennies on the dollar. The course covers: Offers in Compromise, Wage Garnishments, Bankruptcy, Installment Agreements, Delinquent Tax Returns, IRS Bank Levies, Freedom of Information Requests, IRS Payment Plans, Payroll Tax Problems, IRS Audits, Penalty Abatement, Liens, Collection Appeals, IRS Appeals, Innocent Spouse, and Expiration of Statutes. This course can help hundreds of individuals and businesses with their IRS collection problems. Uses the text entitled *A Guide to Tax Resolution: Solving IRS Problems* by Delta Publishing Company. No prerequisites. Course level: Basic. Course #5730B/QAS5730B – 12 CPE hours.

## **LEARNING ASSIGNMENTS and OBJECTIVES**

*As a result of studying each assignment, you should be able to meet the objectives listed below each individual assignment*

<b>ASSIGNMENT</b>	<b>SUBJECT</b>
<b>1</b>	<b>Chapter 1: IRS Overview and Taxpayer Rights Chapter 2: What Option Is Best? Alternatives to an Offer in Compromise Chapter 3: How to Determine When a Taxpayer Needs Professional Help Chapter 4: Statute of Limitations</b>

Study the course materials from pages 1-1 to 4-5  
Complete the review questions at the end of each chapter  
Answer the final exam questions 1 to 14

### **Objectives:**

- To explain the mission of the IRS and the Taxpayer Advocate
- To discuss the attributes of an Offer in Compromise and identify alternatives for resolving tax collection matters
- To describe how to select the best tax consulting firm
- To explain the various statute of limitations affecting the collection of taxes, interest, and penalties

**ASSIGNMENT      SUBJECT**

- 2**                    **Chapter 5:    Liens and Levies**  
**Chapter 6:    Filing Unfiled Returns and Replacing Substitute for Returns**  
**Chapter 7:    Installment Agreements**  
**Chapter 8:    Delayed Collection and Currently Not Collectible Status**

Study the course materials from pages 5-1 to 8-3  
Complete the review questions at the end of each chapter  
Answer the final exam questions 15 to 24

**Objectives:**

- To compare and contrast the requirements of Federal Tax Liens, levies, and wage garnishments
- To explain the affect of not filing a tax return
- To describe the features of IRS installment agreements
- To explain what happens when the IRS classifies a tax liability as “currently not collectible”

**ASSIGNMENT      SUBJECT**

- 3**                    **Chapter 9:    Offers in Compromise**

Study the course materials from pages 9-1 to 9-49  
Complete the review questions at the end of each chapter  
Answer the final exam questions 25 to 38

**Objectives:**

- To describe the Offer in Compromise program

**ASSIGNMENT      SUBJECT**

- 4**                    **Chapter 10:    How to Complete Form 656 (Offers in Compromise)**

Study the course materials from pages 10-1 to 10-43  
Complete the review questions at the end of each chapter  
Answer the final exam questions 39 to 48

**Objectives:**

- To be able to complete a Form 656

**ASSIGNMENT      SUBJECT**

- 5                    Chapter 11: Innocent Spouse Defense  
                         Chapter 12: Other Options  
                         Chapter 13: Frequently Asked Questions (FAQs)**

Study the course materials from pages 11-1 to 13-14  
Complete the review questions at the end of each chapter  
Answer the final exam questions 49 to 60

**Objectives:**

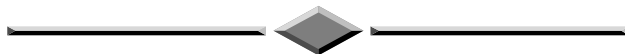
- To explain the relief offered by the innocent spouse defense
- To describe the impact of bankruptcy on outstanding tax liabilities
- To be able to answer frequently asked questions in connection with IRS-related tax issues

**ASSIGNMENT      SUBJECT**

- 6                    Appendices**

**ASSIGNMENT**

- 7                    Complete the Answer Sheet and Course Evaluation and mail to PES for credit**



**NOTICE**

This course and test have been adapted from materials and information contained in materials entitled *A Guide to Tax Resolution: Solving IRS Problems* and any supplemental material provided. This course is sold with the understanding that the publisher is not engaged in rendering legal, accounting, or other professional advice and assumes no liability whatsoever in connection with its use. Since laws are constantly changing, and are subject to differing interpretations, we urge you to do additional research and consult appropriate experts before relying on the information contained in this course to render professional advice.

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## IRS TAX RESOLUTION (COURSE #5730B/QAS5730B) – EXAM OUTLINE

**COURSE EXPIRATION DATE:** Per AICPA and NASBA standards, this course must be completed within one year from the date of purchase.

**TEST FORMAT:** The following final exam, consisting of 60 true/false and/or multiple choice questions, is based specifically on the material included in this course. The answer sheet must be completed and returned to PES for CPE certification. You will find the answer sheet at the back of this exam packet so that you may easily remove it and use it while taking your test.

**LICENSE RENEWAL INFORMATION:** The IRS Tax Resolution course (#5730B/QAS5730B) qualifies for **12 CPE** hours.

**PROCESSING:** Your exam will be graded promptly. You must score 70% or better to pass. When you pass, your certificate of completion will be mailed. If you do not pass, we will give you a courtesy call to inform you of this and then another answer sheet will be sent to you free of charge.

**GRADING OPTIONS:** Please choose only **one** of the following. There is no additional charge for any of these grading options. Make sure to fill out your answer sheet completely prior to submitting it.

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- **MAIL** – Your exam will be graded and your certificate of completion mailed to you the same day we receive it. Your certificate will be dated according to the **postmark date**; therefore, you do not need to overnight your exam. Please mail your answer sheet to:

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- **FAX** – Your exam will be graded and you will be contacted either via phone or fax with your results within 4 business hours of receipt. A copy of your graded exam and certificate of completion will be mailed to you the same day we receive it. Your certificate will be dated according to the fax date. If you choose to fax your exam, please do not mail it. Your fax will serve as the original. Please refer to the attached answer sheet for further instructions on fax grading. Fax number (916) 791-4099.



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## IRS TAX RESOLUTION (COURSE #5730B/QAS5730B) – FINAL EXAM

The following questions are either true or false and/or multiple choice. Please indicate your choice on the enclosed Answer Sheet.

1. What is the current mission of the IRS:
  - a) to collect the proper amount of tax revenue
  - b) to improve the quality of service at the least cost
  - c) to provide the American taxpayers top quality service
  - d) to increase the pressure against all taxpayers to comply with the new tax codes
2. The specific responsibility of the IRS has been divided into:
  - a) four operating divisions
  - b) four operating territories
  - c) six areas of responsibility
  - d) eight area divisions
3. The territory managers are responsible for:
  - a) tax resolution
  - b) criminal investigation
  - c) day-to-day operations
  - d) collection enforcement
4. A Taxpayer Assistance Order (TAO) is intended to:
  - a) contest the law regarding the taxpayer's liability
  - b) act as a substitute for an administrative review procedure
  - c) provide the taxpayer with an easy, inexpensive way to resolve disputes
  - d) act as a replacement to the judicial review procedures
5. The Freedom of Information Act is used to assist:
  - a) the government in assessing penalties
  - b) the taxpayer in receiving the information the IRS has in the taxpayer's IRS file
  - c) the government in accruing taxpayer information
  - d) in disclosing tax violations incurred by individuals
6. Which of the following is not true about unfiled tax returns:
  - a) failure to file tax returns may be construed as a criminal act by the IRS
  - b) failure to file tax returns can be punishable by a maximum of two years in jail for each year not filed
  - c) filing unfiled returns brings the taxpayer "current"
  - d) a settlement cannot be negotiated with the IRS until the taxpayer becomes current
7. Offers in Compromise do not:
  - a) allow the taxpayers who do not agree that they owe the tax a chance to have the amount assessed reconsidered
  - b) allow the taxpayer a fresh start
  - c) allow a taxpayer to compromise all back and future tax liabilities
  - d) allow federal tax liens to be released on the acceptance of an offer by the IRS
8. A reasonable cause to file for a penalty rebate does not include:
  - a) prolonged unemployment
  - b) business failure
  - c) bankruptcy filing
  - d) major illness
9. From the date of assessment to collect taxes, penalties, and interest, the IRS has:
  - a) ten years before expiration of the collection statute
  - b) two years before expiration of the collection statute
  - c) five years before expiration of the collection statute
  - d) fifteen years before expiration of the collection statute

10. As a rule, the best objective way to select a professional to represent you before the IRS is:
- the size of a company and the number of employees and staff on payroll
  - the firm's "track record"
  - the listing in the yellow pages
  - the dollar amount the company spends on radio and TV commercials
11. In an out-of-court settlement, the most costly representation is usually by a(n):
- Enrolled Agent
  - Tax Resolution Specialist
  - Certified Public Accountant
  - Tax Attorney
12. The IRS must assess tax and apply penalties after a return has been filed within:
- three years
  - five years
  - seven years
  - ten years
13. The ten year statute of limitations for the IRS to collect taxes only applies to:
- taxpayers who did not file tax returns
  - taxpayers who filed fraudulent returns with intent to evade taxes
  - taxpayers who filed returns but failed to pay due taxes
  - taxpayers who attempted to defeat or avoid paying the tax
14. The first step in the collection process is for the IRS to:
- make an assessment against a taxpayer
  - seize assets owned by delinquent taxpayers
  - file a lawsuit against the delinquent taxpayer
  - suggest a proposed installment agreement
15. If a tax liability is paid in full or is no longer enforceable because of the ten year statute of limitations having expired, the IRS must:
- issue a certificate of release of any liens no later than 90 days later
  - issue a certificate of release of any liens no later than 60 days later
  - issue a certificate of release of any liens no later than 45 days later
  - issue a certificate of release of any liens no later than 30 days later
16. When a financial institution receives a tax levy from the IRS on a bank account, it cannot release the money, unless otherwise notified by the IRS, until:
- 21 days after the levy has been served
  - 31 days after the levy has been served
  - 51 days after the levy has been served
  - 61 days after the levy has been served
17. A powerful tool used by the IRS to collect taxes owed through a taxpayer's employer is a:
- salary loan
  - wage garnishment
  - payroll seizure
  - tax lien
18. If the IRS files a substitute for return (SFR) tax return for you, it will be in the best interest of the government to give you deductions only for:
- your spouse and children exemptions
  - standard deductions and one personal exemption
  - interest and taxes on your home
  - cost of any stocks or real estate sales
19. In order to qualify for a payment plan with the IRS, needed actions include:
- having assets including cash and bank accounts
  - having a second mortgage on your home
  - filing back tax returns
  - having equity in a retirement account from which you can borrow or liquidate

20. Installment agreement payments cannot be made by:
- personal or business check
  - money order or cashier's check
  - payroll deductions or electronic transfer
  - mailing in cash
21. Failure to make payments on an agreed installment plan will normally:
- suspend the agreement
  - default the agreement
  - result in it being renegotiated
  - deem it as "uncollectible"
22. The IRS will not close your account as uncollectible:
- if collection will cause an undue hardship for the taxpayer
  - due to death of a taxpayer with no significant estate
  - if the taxpayer files bankruptcy
  - if the taxpayer has disposable income
23. If the IRS temporarily closes your case as "uncollectible," your debt will:
- be fully discharged
  - have only the interest and penalties discharged
  - be suspended permanently of all collection activities
  - increase because of penalties and interest until the statute of limitations for collection expires
24. The decision to place an account in a currently not collectible (CNC) status is:
- not based on factors such as health and age
  - determined by a revenue officer and an automated collection system (ACS) that bases it on the collection information submitted by you
  - not based on collection information statements that are less than 12 months old
  - based on a decision as to OIC
25. How does an Offer in Compromise benefit the taxpayer:
- it allows the taxpayer up to 50 percent release of all federal liens
  - it allows for disagreements with the IRS as to the amount of social security tax due
  - it allows the taxpayer a fresh start
  - it allows for 80 percent of all back tax liabilities to be settled by an OIC
26. In most cases, the IRS will:
- accept all offers in compromise regardless of the taxpayer's financial situation
  - accept offers in compromise from taxpayers with liquid assets that cover their tax due
  - allow for any disagreement with the IRS as to the amount of the taxes that are owed by the taxpayer
  - exempt most hardship cases from paying the application fee if their income is at least ten percent above the poverty level
27. All taxpayers who submit an Offer in Compromise after November 1, 2003 must pay a fee of:
- \$150
  - \$100
  - \$50
  - \$200
28. If an application for an Offer in Compromise is submitted with a check returned for insufficient funds, the IRS will:
- suspend the Offer in Compromise application
  - return the application to the taxpayer without any further consideration
  - file the application as uncollectible
  - submit the application for a collection due process hearing
29. The poverty guidelines apply only to:
- corporations
  - partnerships
  - individuals
  - limited liability companies



30. If the IRS does not accept an Offer in Compromise:
- the Offer in Compromise application will be returned without further consideration
  - the taxpayer will not be allowed another opportunity to submit additional information
  - the taxpayer will not be advised of the reasons behind the IRS decision
  - the IRS can retain the fee
31. If an Offer in Compromise is being considered:
- interest will not continue to accrue
  - penalties will not continue to accrue
  - interest will continue to accrue only after the date of acceptance of the Offer in Compromise
  - interest will not accrue on the taxpayer's acceptance of an Offer in Compromise from the date of the acceptance until paid in full
32. If a taxpayer defaults on an Offer in Compromise, the IRS cannot:
- immediately file suit to collect the entire unpaid balance of the OIC
  - immediately file suit to collect the original amount as liquidating damages
  - file suit or levy to collect the original amount of the tax liability without further notice
  - disregard the amount of the Offer in Compromise without applying all amounts already paid under the Offer in Compromise against the original amount of the tax liability
33. Collection Information Statements (CIS) submitted with an Offer in Compromise should reflect information no older than:
- the prior six months
  - the prior nine months
  - the prior twelve months
  - the prior fifteen months
34. For offer purposes, assets are valued at:
- Quick Sale Value (QSV)
  - Fair Market Value (FMV)
  - Net Realizable Equity (NRE)
  - Forced Sale Value (FSV)
35. Future income is defined as an estimate of the taxpayer's ability to pay based on an analysis of gross income less:
- ten percent
  - equity in any fixed assets
  - necessary living expenses for a specific number of months into the future
  - highest earning averaged over the past five years
36. An agreement that enables the government to collect funds in addition to the amount actually secured by the offer, or to add additional terms not included in the standard Form 656 agreement is called:
- an installment agreement
  - a proviso agreement
  - a co-obligor agreement
  - a collateral agreement
37. The Office of Jurisdiction that originally accepted an Offer in Compromise will consider a proposal to compromise the balance of an accepted offer if:
- there is doubt about the amount of the assessed tax
  - it is in the best interest of the government
  - the taxpayer failed to submit reasonable documentation to verify his/her ability to pay the tax due
  - the taxpayer failed to submit a collection information statement with all the appropriate attachments

38. Which of the following is false regarding the Tax Increase Prevention and Reconciliation Act (TIPRA) of 2005:
- a) this Act applies only to an Offer in Compromise (OIC) received on or after July 16, 2006
  - b) if the IRS does not act within one year of a submitted OIC, then the IRS must accept the OIC
  - c) under this Act, taxpayers must pay 20% of the offered amount if they plan to make a lump sum payment
  - d) under this Act, if the IRS does not act within two years of a submitted OIC, then the IRS must accept the OIC
39. A proposal to compromise the balance of an accepted offer must rest on:
- a) Doubt as to Collectibility (DATC), as well as Effective Tax Administration
  - b) mutual consent of both parties
  - c) a renegotiation of terms
  - d) a defaulted offer
40. Which one of the following is not true regarding OIC:
- a) your offer must include the \$200 application fee and a completed Form 656-A
  - b) your offer must include the \$150 application fee or a completed Form 656-A if you are requesting an exception of the fee because of your income
  - c) your offer must include your 20% down payment for Lump Sum Cash Payment or a completed Form 656-A if you are requesting an exception of the 20% down payment because of your income
  - d) you must include your first payment of your periodic payment offer or a completed Form 656-A if you are requesting an exception of the initial periodic payment
41. Your Offer in Compromise must include a \$150 application fee and a current:
- a) tax return that was currently filed
  - b) letter requesting an appeal
  - c) estimate of required living expenses
  - d) Collection Information Statement
42. If an authorized representative is preparing your official Offer in Compromise, you must also include:
- a) the representative's social security number
  - b) the representative's business license number
  - c) Form 2848, "Power of Attorney and Declaration of Representative"
  - d) the representative's resume
43. When only one spouse has a tax liability, but both spouses have income, the IRS requires:
- a) the income and living expenses of only the responsible spouse
  - b) the assets and liabilities of both spouses
  - c) a guarantee from the nonresponsible spouse
  - d) the assets and liabilities of only the responsible spouse and the income and living expenses of the entire household
44. If you do not have the cash to pay your Offer in Compromise immediately, you should first:
- a) consider filing for bankruptcy
  - b) consider liquidating assets
  - c) consider defaulting on the tax payments
  - d) consider a way to prolong or evade payment
45. Your check or money order for the application fee with each OIC should be made payable to:
- a) the United States Treasury
  - b) the Franchise Tax Board
  - c) the IRS
  - d) the State Equalization Board
46. In order to avoid defaulting on an Offer in Compromise once it has been accepted by the IRS, taxpayers must remain in compliance in the filing and payment of all required taxes for a period of:
- a) three years or until the offered amount is paid in full, whichever is longer
  - b) seven years or until the offered amount is paid in full, whichever is longer
  - c) five years or until the offered amount is paid in full, whichever is longer
  - d) ten years or until the offered amount is paid in full, whichever is longer

47. If at any time you feel you need help in resolving a tax problem that has not been resolved through normal channels or you are experiencing significant hardship, then you may contact:
- the Taxpayer's Advocate Service
  - the IRS attorney service
  - a local financial planner
  - none of the above
48. An Offer in Compromise will not be accepted if the reason for filing is that:
- your payment of the full amount would cause an economic hardship and would be unfair and inequitable
  - you have insufficient assets and income to pay the full amount
  - you attempt to delay or avoid the tax due payment
  - any of the above
49. An innocent spouse who elected to file a joint return and has no reason to know of the understatement of taxes is entitled to:
- legal representation
  - relief of liability under the innocent spouse rule
  - an Offer in Compromise
  - a tax abatement
50. Chapter 7 bankruptcy will not discharge:
- tax penalties for nonfiling
  - late payments
  - penalties for negligence
  - the willful evading of tax payments
51. Chapter 13 bankruptcy can allow you to pay your taxes due over a period of:
- three to five years
  - five to seven years
  - seven to nine years
  - nine to twelve years
52. Once you file bankruptcy, the IRS must:
- negotiate an Offer in Compromise
  - assess the amount due for penalties and late charges
  - stop all further collection activities
  - deny all other methods of tax resolution
53. The location of your audit is a good indication of the severity of the IRS audit. The IRS can audit you:
- by mail
  - in their offices
  - in your office or home
  - all of the above
54. Under an abatement, the IRS cannot cancel:
- all or part of accrued penalties
  - all or part of accrued interest
  - the underlying tax liability
  - any of the interest, penalty, or tax liability
55. The best course of action for a taxpayer who does not agree with the IRS's decision to file a levy or seizure of his or her assets may be to:
- file for an abatement to cancel underlying tax liabilities
  - hire an attorney to stall the levy or seizure
  - file for bankruptcy to protect his or her assets
  - file a collection appeal
56. If you owe the IRS more than you can pay, short of bankruptcy, you have which of the following:
- two options: monthly payments or being declared currently not collectible
  - alternatives to make monthly payments based on your future income
  - the option of making an Offer in Compromise
  - three options: have your account declared currently not collectible, become a candidate for an installment agreement and make monthly payments, or become a candidate for an Offer in Compromise
57. Taxpayers who have not resolved their tax problems through the normal channels may request help from the:
- Commission of the Internal Revenue Service
  - Taxpayer Advocate Service
  - Federal District Court
  - U.S. Department of Health and Human Services

58. A large tax liability is mostly caused by:
- a) payroll tax liabilities
  - b) corporate tax liabilities
  - c) unpaid withholding taxes
  - d) federal excise tax liability
59. Under the Privacy Act of 1974 and the Paperwork Reduction Act of 1995, the IRS is:
- a) not required to tell a taxpayer why it wants information
  - b) not required to tell a taxpayer what its legal authority is in asking for information
  - c) not required to tell the taxpayer what happens if they do not submit the requested information
  - d) required to tell you when you are asked a question whether your response is voluntary or mandatory to obtain a benefit
60. Which of the following is true regarding the IRS determination of the “minimum bid price” of seized property:
- a) the IRS starts with the cost (basis) of the item
  - b) the IRS sets the minimum bid price at the fair market value
  - c) the minimum bid price equals 20% less than 75% of the estimated fair market value
  - d) the taxpayer cannot object to the minimum bid price on their property

***Congratulations –  
you’ve completed the exam!***

**IRS TAX RESOLUTION #5730B/QAS5730B (12 CPE hours) – ANSWER SHEET (9/10)**

**Important Note: For certification, this answer sheet must be completed and submitted to PES for grading within one year from the date of purchase. Please use black ink and print for quicker processing – thank you.**

Name (as it appears on your license) \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Home  Work   
 Daytime Phone (\_\_\_\_) \_\_\_\_\_ E-mail address (for online grading) \_\_\_\_\_  
 License Number \_\_\_\_\_ State \_\_\_\_\_ Expiration Date \_\_\_\_\_ CPA, CFP, EA (circle one)  
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**GRADING OPTIONS – Please choose only ONE of the following:**

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  - Go to the “**MY CPE**” tab and click the “**My CPE Exams in Progress**” folder.
  - If your exam is not already located in this folder, click “**Add Exam Previously Purchased**” and follow the instructions.
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 Please:  mail my results only      or     fax     phone my results to: (\_\_\_\_) \_\_\_\_\_

***PLEASE INDICATE YOUR ANSWER BY FILLING IN THE APPROPRIATE CIRCLE***

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
1.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	21.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	41.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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5.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	25.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	45.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	26.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	46.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	27.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	47.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	28.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	48.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	29.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	49.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	30.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	50.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	31.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	51.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	32.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	52.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	33.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	53.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	34.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	54.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	35.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	55.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	36.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	56.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	37.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	57.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	38.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	58.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	39.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	59.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	40.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	60.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Please complete the attached course evaluation – your opinion is extremely valuable.**

**IRS Tax Resolution #5730B/QAS5730B - Course Evaluation**

**Rate on a scale of 1-10 with 1 being poor and 10 being excellent.**

- 1. The course met the course objectives described in the promotional material. \_\_\_\_\_
- 2. The course was up to date, held my interest, was timely, and effective. \_\_\_\_\_
- 3. The course materials were understandable, valuable, and suitable for a correspondence course. \_\_\_\_\_
- 4. The amount of advance knowledge and stated prerequisites were appropriate. \_\_\_\_\_
- 5. The completion time was appropriate for the number of credits allowed. \_\_\_\_\_
- 6. The course met my professional education needs. \_\_\_\_\_

**Please answer the following questions – mark/rate any and all that may apply**

- 1. How would you rate PES's  order desk \_\_\_\_\_  
 customer service \_\_\_\_\_

2. What can PES do to keep you as a valued customer?  
\_\_\_\_\_  
\_\_\_\_\_

3. Any other comments regarding this course or our company would be appreciated.  
\_\_\_\_\_  
\_\_\_\_\_

4. What other courses/subjects would you like to see PES offer in the future?  
\_\_\_\_\_  
\_\_\_\_\_



**Mail to: Professional Education Services, LP  
4208 Douglas Blvd., Ste 50, Granite Bay, CA 95746**