

2021 *EA Journal* Call for Articles

EA Journal, the flagship publication of the National Association of Enrolled Agents, seeks timely and informative articles for its 2021 editions.

Below are listed ideas for topics related to the theme of the article; *however, we welcome all articles, either related to an edition theme or on an unrelated topic of interest to the readership.*

January/February 2021

The *EA Journal* editorial board seeks articles related to the significant tax law changes for tax year 2020. We seek articles at the essential and mid-level content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information about this.

Suggested tax law change topics include, but are not limited to, the following:

- Economic impact payments and 2020 recovery rebate credit reconciliation and management (essential)
- Coronavirus-related retirement distributions and implications through 2023 (essential)
- Ethical and practice management issues for COVID-19 tax benefits (essential)
- Summary of any new legislation passed in summer or fall of 2020 (essential)
- 2020 COVID-19 self-employed tax benefits (mid-level)
- SECURE Act changes and updates, including Notice 2020-68 (mid-level)

March/April 2021

The *EA Journal* editorial board seeks articles related to both business tax topics and general tax law topics. While the featured articles will have a mini-focus on business tax topics, we will cover other topics as well. We seek articles at the essential, mid-level, and pro content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information on article types, content level, and editorial requirements.

Suggested business tax topics include, but are not limited to, the following:

- S corporation reasonable compensation: how to discuss, how to fix, overview of topic through case law (essential)
- The intersection of the passive loss rules and self-employment tax rules using short-term rentals as an example (mid-level)
- The conflict when a worker is an employee under state law and an independent contractor under federal law (mid-level)
- State sourcing of income and federal/state tax law differences due to remote work/COVID-19 (mid-level)
- Correcting partnership returns under the new centralized partnership audit regime (pro)

May/June 2021

The *EA Journal* editorial board seeks articles related to both ethics and general tax law topics. While the featured articles will have a mini-focus on ethics, we will cover other topics in addition. We seek articles at the essential, mid-level, and pro content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information about this.

Suggested ethics tax topics include, but are not limited to, the following:

- Due diligence: how do you do it and how much is enough? (essential)

- A primer on significant sections of Circular 230 for the new practitioner (essential)
- Considerations when representing multiple family members-considerations (mid-level)
- The “disengagement” process and continuing ethical obligations to the former client (mid-level)
- Representing a client in an examination where you prepared the return - conflict of interest? (mid-level)
- Pro bono services: how does Circular 230 apply? (pro)

July/August 2021

The *EA Journal* editorial board seeks articles related to both international tax topics and general tax law topics. The featured articles will have a mini-focus on international tax topics, but will cover other topics in addition. We seek articles at the essential, mid-level, and pro content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information about this.

Suggested international tax topics include, but are not limited to, the following:

- Issue spotting for international issues: income, FBAR, Form 8938, and other reporting requirements (essential)
- Reporting of non-US rental properties (mid-level)
- Rev. Proc 2020-17 update and downstream tax return consequences (mid-level)
- TCJA international changes - where are we now? (pro)
- §965 update: current issues; S corporation issues (pro)

September/October 2021

The *EA Journal* editorial board seeks articles related to both tax controversy representation and general tax law topics. The featured articles will have a mini-focus on tax controversy representation, but will cover other topics in addition. We seek articles at the essential, mid-level, and pro content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information about this.

Suggested tax controversy representation topics include, but are not limited to, the following:

- Trust fund recovery penalty: how it is assessed, against whom it is assessed, COVID-19 issues (essential)
- How to effectively work with IRS employees to resolve a case in your client's favor (essential)
- Data analytics and how returns are selected for examination or cases are referred for collection activities (mid-level)
- Anatomy of a cryptocurrency examination (mid-level)
- Assessable penalties - what they are and how you can abate them (pro)

November/December 2021

The *EA Journal* editorial board seeks articles related to both year-end tax planning strategies and general tax law topics. The featured articles will have a mini-focus on year-end tax planning strategies, but will cover other topics in addition. We seek articles at the essential, mid-level, and pro content levels for this edition. Please see the *EA Journal* Editorial Guidelines for information about this.

Suggested year-end tax planning topics include, but are not limited to, the following:

- Planning for the optimal filing status (essential)
- Year-end investment tax planning moves to reduce taxes (essential)
- How to maximize a taxpayer's §199A deduction (mid-level)
- Roth IRA conversions: when is the best time for the lowest cost? (mid-level)
- Business losses and how to use them to the taxpayer's benefit (pro)

Court Case Articles

EA Journal is expanding the scope of its articles on court cases and changing the guidelines for this type of article. Please see the *EA Journal* Editorial Guidelines for information about this.

We are accepting court case articles throughout the year. Suggested court case article topics include, but are not limited to, the following:

- *Ruesch v. Comm.*, 154 T.C. No. 13 (2020).
- *Santos v. Comm.*, T.C. Memo 2020-88.
- *McCarthy v. Comm.*, T.C. Memo 2020-74.
- *Sellers v. Comm.*, T.C. Memo 2020-84.
- *Comm. v. Glenshaw Glass Co.*, 348 U.S. 426 (1955)
- *U.S. v. Boyle*, 469 U.S. 241 (1985)
- *Comm. v. Duberstein*, 363 U.S. 278 (1960).
- *Cesarini v. U.S.*, 296 F. Supp. 3 (N.D. Ohio 1969).
- *Cohan v. Comm.*, 39 F.2d 540 (2d Cir. 1930).

Commentary Articles

EA Journal is exploring providing insightful commentary articles in future editions. Please see the *EA Journal* Editorial Guidelines for information about this.

We are accepting commentary articles throughout the year. Suggested commentary article topics include, but are not limited to, the following:

- Unreimbursed employee business expenses deduction: should some version of the deduction come back or not?
- State and local tax \$10,000 cap for individuals: should the cap be removed or not?
- State movement to make more workers employees under state law - the right to be self-employed vs. the right to employee protections and where should the line be drawn?

Last Revision: September 3, 2020