

Joe B. Elliott, Jr.

ENROLLED AGENT

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Marietta, GA

Areas of Expertise

High-Net-Worth Tax Preparation
IRS Examination and Audits
Corporate and Partnership Taxation
Trust and Estate Tax Matters
Excise Tax and Fuel Credits
Tax Controversy and Litigation
Legislative and Regulatory Analysis
Workgroup Leadership and Training
Complex Accounting and Depreciation

PROFESSIONAL PROFILE

Joe B. Elliott, Jr. serves as Enrolled Agent at Spizzirri Law, LLC, bringing more than four decades of tax and accounting experience to the firm. A former Supervisory Internal Revenue Agent and Senior Policy Analyst with the Internal Revenue Service, Joe combines deep technical expertise in individual, corporate, partnership, and trust taxation with firsthand experience shaping national IRS examination policy. His practice today focuses on tax preparation and accounting for wage earners and high-income, high-wealth individuals alike.

Joe's thirty-two-year career with the Internal Revenue Service spanned front-line examination, national policy analysis, and specialized tax controversy work. As a General Program Revenue Agent, he examined corporate, trust, S-corporation, and partnership returns, including abusive transactions, tax shelters, and conservation easements, and served as a lead classroom instructor for Revenue Agent corporate and partnership training. As Senior Policy Analyst for Examination Policy — Entities, he provided national technical support for the C-Corporation program, partnered with the Treasury Inspector General on audits of closed SBSE corporate examinations, and was instrumental in developing the Gross Receipts Average Calculator (GRAC) tool used to process claims under the Small Business Jobs Act of 2010. Joe has testified before the U.S. Tax Court, U.S. District Court, and U.S. Bankruptcy Court, and since 2015 has provided seasonal tax preparation services for Till, Hester, Eyer & Brown alongside his own tax and accounting practice, Joe B. Elliott, Jr. LLC.

43 +
Years in Tax

32
Years with IRS

3
Federal Courts

B.S.
Accounting

Professional Background

Professional Summary

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Core Skills

- High-Net-Worth Tax Preparation
- IRS Examination and Audits
- Corporate and Partnership Taxation
- Trust and Estate Tax Matters
- Excise Tax and Fuel Credits
- Tax Controversy and Litigation
- Legislative and Regulatory Analysis
- Workgroup Leadership and Training
- Complex Accounting and Depreciation

Education

B.S., Business Administration (Accounting) — Auburn University, Auburn, Alabama

Professional Experience

Seasonal Consulting: Till, Hester, Eyer & Brown | Feb. 2015 – 2025

Seasonal Tax Consultant | Georgia

- Provided a full range of tax preparation services, primarily focusing on individual income tax returns of high-income, high-wealth individuals.

Joe B. Elliott, Jr. LLC | Feb. 2015 – Present

Principal, Tax and Accounting Practice | Georgia

- Operate a tax and accounting practice serving primarily wage-earning clients, along with several high-income, high-wealth individuals.

Internal Revenue Service | Oct. 1982 – Feb. 2015

Supervisory Internal Revenue Agent; Senior Policy Analyst – Examination Policy (Entities); Internal Revenue Agent; Excise Tax Specialist | Various Locations

Supervisory Internal Revenue Agent

- Performed the full range of front-line workgroup leadership tasks.
- Met or exceeded all expectations and deadlines in the Examination Plan.
- Partnered with the National Treasury Employees Union on personnel matters.
- Collaborated with other divisions, experts, and advisors.
- Provided speeches to tax professional groups regarding the Tax Gap, the SBSE Examination Plan, Electronic Books and Records, and common examination issues.

Senior Policy Analyst – Examination Policy: Entities

- Contributed to national-level key programs and provided national technical support for the C-Corporation program.
- Partnered with the Treasury Inspector General for Tax Administration in an audit of closed SBSE corporate examinations.
- Reviewed and provided technical support to SB/SE Examination Operations Support, Program Integration, and Business Review.
- Responsible for legislative implementation of Sections 2012 (five-year carryback of general business credits) and 2013 (general business credits offsetting AMT) of the Small Business Jobs Act of 2010.
- Instrumental in developing the Gross Receipts Average Calculator (GRAC) tool used by Accounts Management personnel in processing claims related to the legislation.

Internal Revenue Agent – General Program

- Examined abusive-transaction, corporate, trust, S-corporation, and partnership tax returns, including tax shelters (IRC 419A(f), charitable foundations, and insurance products), abusive trust returns, IRC § 475 mark-to-market accounting, complex depreciation, passive activity losses, alternative minimum tax, conservation easements, and other returns of compliance significance.
- Planned examinations, identified issues of significance, analyzed current accounting systems, and applied appropriate auditing principles.
- Served as Analyst (Automation) on the staff of the WI Area Director.
- Served as lead classroom instructor for Revenue Agent corporate, partnership, and S-corporation training, and as on-the-job instructor for Corporate and Flow-Through training.
- Participated in Revenue Agent Curriculum Redesign, Development, and Peer Review Teams.
- Served as a witness before the U.S. Tax Court, U.S. District Court, and U.S. Bankruptcy Court.
- Conducted Title 31 investigations to ensure compliance with the Bank Secrecy Act.
- Participated in grand jury proceedings, the Organized Crime Drug Task Force, fraud and litigation assistance to the U.S. Attorney's Office and the U.S. Department of Justice, jeopardy and termination assessments, jeopardy transferee assessments, transferee assessments, and assistance to the Collection Division.

Excise Tax Specialist

- Conducted examinations of Forms 720 (United States Excise Tax Return) and 8849, as well as Forms 4136 (Fuels Tax Credit) associated with income tax returns.

Additional Activities

- Partnership Subject Matter Expert.
- Revenue Agent Curriculum Redesign, Development, and Peer Review Team.
- Subject Matter Expert — Partnership and S-Corporation Course Development.
- On-the-Job Instructor — Revenue Agent Corporate and Flow-Through Training.
- Instructor — Examiner's Tool Kit Training.
- Lead Classroom Instructor.
- Instructor — Examination Re-engineering Initiative.
- Instructor — Report Generation System.
- TIGTA Cooperating Agent.