

Joe B Elliott, Jr.

EDUCATION

Bachelor of Science – Business Administration (Accounting)

March 1982

Auburn University; Auburn, AL

WORK EXPERIENCE

Seasonal Consulting: Till, Hester, Eyer & Brown

February 2015-2025

- Full range of tax preparation services, primarily focusing on individual income tax returns of high income, high wealth individuals

Tax and Accounting: Joe B. Elliott, Jr. LLC

February 2015-Present

- Tax and accounting practice with most clients being wage earners with several high income, high wealth individuals.

Internal Revenue Agent: Internal Revenue Service

October 1982 to February 2015

Supervisory Internal Revenue Agent

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

Senior Policy Analyst- Examination Policy - Entities

- Involvement in national level key programs
- Provided national technical support of the C-Corporation program
- Partner with Treasury Inspector General in audit of closed SBSE corporate examinations
- Reviewed and provided a technical support to SB/SE Examination Operations Support, Program Integration, 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 (SBJA)
- Instrumental in the Gross Receipts Average Calculator (GRAC) tool used by Accounts Management personnel in the processing of claims related to the legislation

Internal Revenue Agent

General Program Revenue Agent

- Examinations of 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
- Planning, identifying issues of significance, analysis of current accounting systems, and application of appropriate auditing principles
- Analyst (Automation) on the staff of WI Area Director
- Lead classroom instructor for Revenue Agent corporate, partnership and S-Corporations
- On-the-job instructor for Corporate and Flow-Through training
- Revenue Agent Curriculum Redesign, Development and Peer Review Teams
- Witness before US Tax Court, US District Court, and US Bankruptcy Court
- Title 31 investigations to ensure compliance with the Bank Secrecy Act
- Participation in grand jury, Organized Crime Drug Task Force, fraud, litigation assistance to US Attorney's office and United States Department of Justice, jeopardy and termination assessments, jeopardy transferee assessments, transferee assessments, and assistance to 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

I have also successfully participated in the following 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 Took Kit Training
- Lead Classroom Instructor
- Instructor - Examination Re-engineering Initiative
- Instructor – Report Generation System
- TIGTA Cooperating Agent