

ERO Leadership

Master Study Guide

1. Leadership Mindset

From Preparer to Business Leader

- An EFIN authorizes participation in IRS e-file, but leadership determines how the business operates and grows.
- Instead of focusing only on how many returns you can prepare, think about how to build systems that serve more clients without sacrificing quality.
- Leadership requires vision and direction.

Leadership Goals

- Client growth
- Team growth
- Revenue growth
- Compliance
- Client retention
- Office operations

Key Takeaway

- A tax office without leadership becomes reactive. A tax office with leadership becomes intentional.

2. Setting Clear Expectations

What the Team Should Understand

- Office policies
- Compliance requirements
- Communication expectations
- Client service standards
- Documentation requirements
- Return review procedures

Examples of Clear Expectations

- Every client must complete an intake form.
- Every return must contain supporting documentation.
- Every return must be reviewed before transmission.
- Client information must remain confidential.
- Team members must communicate professionally.

Key Takeaway

- Clear expectations create consistency across the entire office.
- Expectations should be documented whenever possible.

3. Accountability

Why Accountability Matters

- Accountability protects the business.
- Accountability protects the EFIN.
- Accountability protects clients.

Ways to Create Accountability

- Use checklists
- Track production
- Review returns
- Monitor errors
- Conduct quality control reviews
- Hold regular meetings

Key Takeaway

- Quality matters just as much as production.
- Accountability is not punishment. Accountability is protection.

4. Protecting the EFIN Through Leadership

Best Practices

- Review returns before transmission.
- Monitor filing activity.
- Use separate user logins.
- Limit system access.
- Keep records organized.
- Address compliance concerns immediately.

Important Reminder

- Do not allow PTIN holders to transmit returns without oversight.
- Every return filed under the EFIN should go through a review process.
- You can delegate tasks, but you cannot delegate responsibility for the EFIN.

5. Return Review Process

What Reviews Can Catch

- Missing documents
- Filing status errors
- Dependent issues
- Due diligence concerns
- Bank product errors
- Income reporting mistakes

Basic Return Review Checklist

- Name
- Date of birth
- Social Security Number
- Filing status
- Dependents
- Income documents
- Credits claimed
- Bank information
- Refund estimate
- Required forms and signatures

Key Takeaway

- Never assume a return is correct simply because a preparer completed it.
- Trust your team. Verify the work.

6. Leading a Growing Team

Leadership Responsibilities

- Provide guidance, training, and support.
- Build a team capable of serving clients successfully.
- Create clarity instead of micromanaging everything.

Leadership Problems to Avoid

- Micromanaging everything
- Failing to train team members
- Avoiding difficult conversations
- Inconsistent standards
- Poor communication

Key Takeaway

- Your team will often reflect the standards you establish.

7. Communication

Communication Areas

- Team meetings
- Client communication
- Training updates
- Compliance reminders
- Performance discussions

Best Practices

- Be clear.
- Be professional.
- Be consistent.
- Document important conversations.

Key Takeaway

- A team should never have to guess what is expected.
- Strong communication prevents many problems before they start.

8. Building a Compliance-First Culture

Examples of Compliance Culture

- Verifying documentation
- Following due diligence requirements
- Reviewing returns
- Protecting client information
- Following IRS guidelines

Key Takeaway

- Never sacrifice compliance for volume.
- A compliance-first office is easier to scale and easier to protect.

9. Leadership During Peak Season

Focus On

- Organization
- Communication
- Return reviews
- Team support
- Problem resolution

Avoid

- Panic decisions
- Ignoring compliance
- Rushing reviews
- Overlooking documentation

Key Takeaway

- Remain calm, focused, and organized.
- Leadership is tested most during busy seasons.

10. Developing Future Leaders

Potential Leadership Roles

- Team Lead
- Compliance Lead
- Office Manager
- Training Coordinator

Why Leadership Development Matters

- Developing leaders creates scalability.
- The goal is not for the entire office to depend on one person.
- Build a business capable of operating successfully through systems and leadership.

Final Takeaway

- Great leaders do not create followers. Great leaders create more leaders.