



ELAN BECKER, EA

Enrolled Agent | Expert Witness in Federal & State Tax Matters [Potomac, Maryland] | [864-514-6609] | elan@enrolledagentconcierge.com |

Updated: June 2026

Elan Becker is a federally licensed Enrolled Agent with hands-on tax preparation and consulting experience across more than 40 individual and business clients, including S-Corporations, C-Corporations, Partnerships, and High-Net-Worth Taxpayers. As the founder of Enrolled Agent Concierge, Elan has developed and delivered continuing professional education through four accredited CPE/CLE platforms and published seven practitioner-grade guides on the intersection of federal tax law, state tax resolution and bankruptcy proceedings. Expert witness services draw on this combination of direct client work, published scholarship, and instructional experience to help attorneys and their clients navigate complex tax compliance, reporting, and resolution matters.

CREDENTIALS AND LICENSURE:

- Enrolled Agent Card (EA)- Federally licensed by the U.S. Department of the Treasury; authorized for unlimited representation before the IRS in all matters including audits, collections, and appeals.
- Preparer Tax Identification Number (PTIN)- Active
- EFIN (Electronic Filing Identification Number)- Active
- CAF Number (Centralized Authorization File Number)- Active

PROFESSIONAL MEMBERSHIPS:

- National Association of Enrolled Agents (NAEA)

EXPERT WITNESS PROFILE:

Available for retention as a testifying or consulting expert in federal and state tax matters. Expert witness engagements accepted since July 2025.

Areas of expertise include:

- Tax compliance, entity selection and reporting obligations for individuals, S-corporations, C-corporations, and partnerships
- Captive insurance arrangements under IRC Sec. 831(a) and Sec. 831(b), including abusive shelter characteristics and Tax Court developments
- Tax planning for high-net-worth and ultra-high-net-worth individuals
- Professional liability standards applicable to CPA and EA firms for tax engagements
- Bookkeeping irregularities and record-keeping failures as they relate to under reported income, fictitious or inflated deductions, and reconstruction of financial records in civil and criminal tax cases

- Tax shelter abuse, including abusive arrangements, inflated deductions, and hallmarks distinguishing legitimate planning from fraudulent schemes
- Federal tax liens, the IRS automatic stay, and the intersection of federal tax law with bankruptcy proceedings
- Tax debt discharge under IRC Sec. 523(a)(1), including the three-year, two-year, and 240-day timing rules
- IRS collection procedure, including but not limited to Currently Not Collectible status, Installment Agreements, and Partial Pay Installment Agreements
- IRS audit examination defense and taxpayer representation

CONTINUING EDUCATION INSTRUCTION:

The following courses have been developed and delivered across four accredited CPE/CE/CLE platforms:

- C-Corp vs. S-Corp Tax Strategies for Client Decisions
- Captive Insurance: IRC Sec. 831(b), Sec. 831(a), and Tax Court Updates
- Bankruptcy Estates & Form 1041: What Tax Advisors Miss
- Professional Liability Protection in CPA and EA Firms
- Tax Strategies for High-Net-Worth and Ultra-High-Net-Worth Individuals
- Chapter 13 Bankruptcy: Tax Advisor's Guide to Discharge for Clients
- Corporate Chapter 7 Bankruptcy: Filing & Post-Filing Considerations and Case Preparation, Tax Traps, and IRS Claim Challenges

Platforms:

- MYCPE- Live and on-demand delivery
- CPEThink- Licensed self-study format
- Illumeo- Licensed self-study format
- MyLawCLE- Live and on-demand delivery

SELF PUBLISHED PRACTITIONER GUIDES:

Enrolled Agent Concierge (<https://payhip.com/enrolledagentconcierge>), 2026

- Tax Liens in Bankruptcy: Avoiding, Stripping, and Negotiating Federal Tax Liens
- The Automatic Stay and the IRS: What Every Tax Practitioner Needs to Know
- The Sec. 505 Advantage: The Overlooked Bankruptcy Tool for Lasting Tax Debt Relief
- Mastering the Three-Year, Two-Year, and 240-Day Rules Under Sec. 523(a)(1) for Permanent Tax Debt Discharge
- Chapter 13 Tax Pitfalls: What Every Consumer Bankruptcy Attorney Must Resolve Before Filing
- New York State Residency Tax Audits: The Out-of-State Practitioner's Field State Tax Resolution Field Guide Series, Volume One

- New York State Sales Tax Audits: The Out-of-State Practitioner's Field State Tax Resolution Field Guide Series, Volume Two

PROFESSIONAL EXPERIENCE:

Founder & Principal Tax Advisor

Enrolled Agent Concierge | December 2023 -- Present

- Maintain a 35+ client outsourced book of business preparing federal and multi-state returns including Forms 1040, 1065, 1120, and 1120-S across multiple states
- Serve as fractional tax advisor to founder-led businesses on entity structure, shareholder economics, and tax-efficient growth strategies
- Guide fiduciaries and high-net-worth families on estate and trust tax compliance, beneficiary allocations, and fiduciary reporting
- Advise taxpayers under IRS audit examination on resolution options including CNC, PPIAs, and streamlined installment agreements

Independent CPE Instructor and Tax Educator

Enrolled Agent Concierge | October 2025 -- Present

- Developed and delivered CPE webinars on entity selection, captive insurance (IRC Sec. 831(b)), and Form 8886 disclosure compliance
- Created practitioner-grade guides on multi-disciplinary tax resolution strategies using applicable bankruptcy statutes Sec. 502 through Sec. 505

Tax Manager (Seasonal)

Perpetual CPA | December 2025 -- February 2026

- Prepared federal and multi-state returns including Forms 1040, 1120, and 1065
- Guided international expat clients through foreign tax credit optimization via Form 1116 and state nonresident filing compliance

Freelance Accounting Expert

GLG (Gerson Lehrman Group) | May 2024 -- Present

- Provided CFO-level advisory to private equity and investment firms on financial systems, Intercompany structures, and scalability across portfolio companies

Freelance eCommerce Accounting Consultant

Independent | January 2023 -- February 2024

- Advised e-commerce clients on ASC 606 implementation, multi-channel bookkeeping, economic nexus, and sales tax reporting thresholds
- Served as subject matter expert on revenue recognition and compliance for pre-revenue and scaling sellers

Senior Accountant

ManTech International Corporation | April 2020 -- April 2022

- Tested fraud risk assessment methodology for compliance with DoD component agency, DoD wide ethics guidelines and component agency internal controls
- Produced quarterly financial statements covering \$10M+ in reconciled transactions in accordance with ASC 606 for client, Uniformed Services University of the Health Sciences (USUHS)

Staff Auditor

ManTech International Corporation | June 2019 -- April 2020

- Prepared complementary user entity control report per SSAE 18 documenting control gaps in information assurance and risk management
- Drafted footnotes on related-party transactions per government auditing standards

Founder and Managing Member

Masscoolin, LLC | March 2017 -- December 2022

- Directed due diligence on e-commerce acquisitions covering compliance, tax, internal controls, and financial reporting
- Managed multiple eCommerce stores both owned & via automation across Amazon, Shopify & Facebook Marketplace

EDUCATION:

Bachelor of Science, Accounting

Towson University | Towson, MD