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n una pequeña nota publicada en el *Journal of Taxation* (New York Tomo 132, N.º 3, Mar 2020: 38) con el título *Tax matters partner retains status for audit year despite altered status in subsequent year* se lee: “*ECC 202002015 states that a tax matters partner for an audit year does not lose status as such if that person subsequently disposes of his interest or becomes a non-member-manager in a different year. ―The IRS stated that if the person was a proper tax matters partner in the year under audit, subsequently disposing of the person's interest or going from a member-manager to a non-membermanager in a different year has no effect on the tax matters partner designation for the year in which the person was a member- manager. ―The IRS noted that a tax matters partner designation is only terminated as described in Reg. 301.6231(a)(7)1(l). This regulation provides that tax matters partner designation is terminated (i) on the death of the tax matters partner; (ii) a court adjudication that the tax matters partner is no longer capable of managing his person or estate; (iii) the liquidation or dissolution of the tax matters partner, if the tax matters partner is an entity; (iv) the partnership items of the tax matters partner become nonpartnership items under Section 6231(c) (relating to special enforcement areas); or (v) the day on which, among other things, the tax matters partner resigns or its designation is revoked by the partnership. ―None of the circumstances specified in the regulation applies in the instant case. Therefore, a person who ceased being a partner in a subsequent year still retained designation as tax matters partner in respect of an audit of a prior year. ―Implications. The regulation here is clear and confirms that a person's status as a partner in the year under examination is the relevant factor, not the persons status as partner in any subsequent year*.”

El texto sirve para que recalquemos que también en Colombia los que actuaron como administradores, contadores preparadores y aseguradores, en un período determinado, conservan su responsabilidad personal por sus actos cuando desempeñaban los cargos nombrados.

Hay contadores que dicen: yo renuncio sin firmar nada para así no tener que responder. Uno responde por todos sus actos y no solo por firmar o no firmar. Si un profesional recién vinculado a un cliente experimenta dificultades debe reaccionar prontamente. De ninguna manera es adecuado renunciar a última hora, dejando a los clientes en un brete.

Hay clientes, no sabemos si llamarlos deshonestos, astutos, aprovechados, que presentan imágenes falsas y van dándole largas a las preguntas y requerimientos, de manera que cada vez estén más comprometidos sus ayudantes y demás colaboradores. En el entretanto los profesionales se van acostumbrando a sus pagos y luego les cuesta más prescindir de ellos. Caen en las consideraciones “comerciales” que hemos censurado mucho, porque nos hacen perder la ética y, consecuentemente, la felicidad.

*Hernando Bermúdez Gómez*