

# ***The Tax Review* Circular 230 Ethics**

## **Learning Objectives / Table of Contents**

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### **Chapter**

#### **1 Chapter One**

- 1-A** Recognize the various types of individuals who can represent taxpayers before the Internal Revenue Service.
- 1-B** Identify the requirements to become an Enrolled Agent.
- 1-C** Distinguish the factors required for an individual who is not otherwise eligible to practice before the IRS to represent a taxpayer.
- 1-D** Identify the due diligence requirements for a practitioner.
- 1-E** Recognize the requirements regarding communications with clients, advertising, and contingent fees.

#### **2 Chapter Two**

- 2-A** Identify conflicts of interest and how to handle them.
- 2-B** Identify factors of incompetence or disreputable conduct by a practitioner.
- 2-C** Recognize the penalties which may be imposed by the IRS for incompetence or disreputable conduct.
- 2-D** Apply the requirements for disclosure and use of taxpayer information.
- 2-E** Specify the components of consent to release tax information to a third party.