

***The Tax Review* Disclosing Client Information**

Learning Objectives/Table of Contents

Chapter

1 Use and Disclosure of Tax Return Information

1-A Identify actions that could result in criminal and civil penalties against a tax preparer for unauthorized disclosure or use of client tax information.

1-B Apply rules for obtaining consents to disclose or use tax information.

1-C Apply prescribed safeguards for verifying an electronic signature.

2 Protecting Client Information

2-A Apply principles of an effective data security plan.

2-B Recognize steps being taken by the IRS to minimize identity theft.

2-C Recognize the components of the tax fraud and identity theft scheme set forth in the court decision in *U.S. vs. Davis*.