

***The Tax Review* Ethical Violations — Hot Buttons**

Learning Objectives / Table of Contents

Chapter

1 Authority of the IRS Office of Professional Responsibility

- 1-A** Recognize levels of authority the Office of Professional Responsibility has over tax preparers.
- 1-B** Identify the individual within a firm who is responsible for compliance with Treasury Circular 230.
- 1-C** Apply principles of preparer due diligence to a fact pattern.
- 1-D** Recognize a situation where a power of attorney must be filed with the IRS.
- 1-E** Recognize restrictions imposed during suspension or disbarment from practice before the IRS.

2 Areas of Ethical Concern for Tax Preparers

- 2-A** Recognize areas of conflict with regard to deducting expenses incurred by marijuana-related businesses in states where marijuana is legal.
- 2-B** Identify steps to take when a conflict of interest arises for a practitioner.
- 2-C** Determine whether a practitioner can represent both parties when a conflict of interest exists.
- 2-D** Recognize rights and responsibilities of practitioners in Circular 230 discipline cases.