

# ***TTB Online CPE* — Circular 230 Ethics Learning Objectives/Table of Contents**

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## **Chapter**

### **1 Tax Preparers and Clients**

**1-A** Recognize individuals who can represent taxpayers before the Internal Revenue Service.

**1-B** Identify the requirements to become an Enrolled Agent.

**1-C** Distinguish the conditions required for an individual to represent a taxpayer.

**1-D** Identify the due diligence requirements for a tax practitioner.

**1-E** Recognize the requirements regarding communications with clients, advertising, and contingent fees.

### **2 Tax Preparer Conduct**

**2-A** Identify conflicts of interest.

**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 statements required for consent to release tax information to a third party.