

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

Learning Objectives / Table of Contents

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 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 Tax Preparer Conduct

2-A Identify how to handle 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 components of consent to release tax information to a third party.