

IRS Rules for Ethics

Learning Objectives/Table of Contents

Chapter

1 Chapter One

- 1-A** Describe the requirements for eligibility to practice before the IRS.
- 1-B** Define the process of becoming eligible to practice and applying for enrollment to practice before the IRS.
- 1-C** Identify the manner in which an eligible individual becomes authorized to represent a client before the IRS.
- 1-D** Identify the circumstances that allow representation of a client before the IRS without a power of attorney.

2 Chapter Two

- 2-A** Comply with legal requests for information by officers or employees of the IRS.
- 2-B** Explain the requirements for a practitioner with regard to a client's errors or omissions and exercise of due diligence by the practitioner.
- 2-C** Comply with regulatory requirements in communications with clients.
- 2-D** Apply the requirements and usage of a Circular 230 disclaimer in client communication.

3 Chapter Three

- 3-A** Apply for reinstatement upon failure to meet requirements for renewal of eligibility to practice.
- 3-B** Identify actions that represent incompetence or disreputable conduct by a practitioner.
- 3-C** Recognize situations where penalties may be imposed for understatement due to willful, reckless, or intentional disregard for regulations.
- 3-D** Recognize a conflict of interest and take appropriate steps to avoid ethical violations.