TTB Online CPE — Avoid Ethical Violations
Learning Objectives/Table of Contents

Chapter

1 Tax Compliance

- **1-A** Recognize the disciplinary sanctions that can be imposed on tax professionals for violating regulations.
- **1-B** Determine sanctions for a practitioner's failure to file federal tax returns.
- **1-C** Recognize sanctions for a practitioner's failure to remit funds for payment of taxes.
- **1-D** Identify sanctions for a practitioner willfully failing to sign a tax return.
- **1-E** Determine sanctions for a practitioner willfully preparing a tax return without a valid preparer tax identification number (PTIN).

2 Practitioner Conduct

- **2-A** Identify sanctions for giving false or misleading information to IRS personnel.
- **2-B** Recognize sanctions for knowingly assisting in an understatement of tax.
- **2-C** Determine sanctions for executing tax fraud schemes.
- **2-D** Identify sanctions for asserting frivolous positions.
- **2-E** Recognize sanctions for knowingly aiding and abetting another person to practice before the IRS during a period of suspension.