

# **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.

### **2 Tax Preparer Conduct**

- 2-A** Identify actions necessary to allow a practitioner to represent both parties in a potential conflict of interest case.
- 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 conditions of a consent to release tax information to a third party.