TTB Online CPE — Disclosing Client Information
Learning Objectives/Table of Contents

Chapter

1 **Use and Disclosure of Tax Return Information**

- **1-A** Identify when disclosure and use of tax return information consents are required.
- **1-B** Determine permissible use of tax return information without consent.
- **1-C** Recognize requirements for consents to disclose or use tax return information.
- **1-D** Apply prescribed safeguards for verifying an electronic signature.
- **1-E** Identify criminal penalties for unauthorized disclosure or use of tax return information.

2 **Protecting Client Information**

- **2-A** Distinguish privacy and security rules applicable to tax preparers.
- **2-B** Identify methods to safeguard client information.
- **2-C** Choose steps to address stolen or lost client information in response to a data security breach.
- **2-D** Recognize steps taken by the IRS to minimize identity theft.
- **2-E** Identify common types of tax scams.