

# ***The Tax Review* 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 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 conflicts of interest and how to handle them.

**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.