

# ***TheTaxReview* Ethical Violations— Hot Buttons**

## **Learning Objectives/Table of Contents**

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### **Chapter**

#### **1 Authority of the IRS Office of Professional Responsibility.**

**1-A** Recognize which tax preparers are subject to rules relating to practice before the IRS.

**1-B** Identify the responsible individual within a firm for overseeing the firm's compliance with Treasury Circular 230.

**1-C** Comply with principles of tax practitioner due diligence.

**1-D** Identify actions authorized by filing Form 2848, *Power of Attorney and Declaration of Representative*.

**1-E** Identify actions that are not allowed by an individual who is under suspension or disbarment from practice before the IRS.

#### **2 Areas of Ethical Concern for Tax Preparers**

**2-A** Recognize responsibilities of practitioners in Treasury Circular 230 discipline cases.

**2-B** Apply best practices for those who advise clients in preparing submissions to the IRS.

**2-C** Identify whether a conflict of interest exists when a tax professional represents a client before the IRS.

**2-D** Identify the conditions that must be met to represent taxpayers when a conflict of interest is identified.

**2-E** Determine the deductibility of expenses incurred by marijuana-related businesses in states where marijuana is legal.