

# Ethics and the IRS™ v.2.0

## Study Guide & Outline

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**Credits:** 4 CPE Hours | 50-minute hour credit

**Required Texts:** Course Transcript (Included)

**Required Video Lessons:** 38 (Included)

**Course Format:** QAS SS

**Subject Classification:** Ethics

**Exam Questions:** Review - 12 | Final - 20

**Prerequisites:** None

**Advance Preparation:** The student should be familiar with the latest version of Treasury Circular 230

**Course Level:** Overview

**Course Publication Date:** August 2015

**Course Updated:** January 2017

**Instructions to Complete Course:**

- Complete Video Lessons.
- If desired, print Course Transcript and supplemental material to follow along
- Open Review Questions and answer questions on Response Sheet
- Grade and score your Review using Review Questions Answer Key
- Open Final Exam and complete Final Exam using Response Sheet
- Submit Final Exam Response Sheet to TeachUcomp, Inc. following instructions in "Submittal Form & Instructions"

### Course Introduction

This course is ideal for any practitioner who, in the course of performing professional services, must practice before the IRS; including attorneys, accountants, CPAs, enrolled agents, enrolled actuaries, enrolled retirement plan agents, nonregistered tax return preparers, and others. This course explores general topics related to ethical concerns for those who practice before the IRS, as well as the rules of professional engagement which govern practice before the IRS. This course will explore the duties of a practitioner, as well as the restrictions placed on a practitioner. We will examine the disciplinary procedures that a practitioner may face after being accused of a Circular 230 violation, as well as the sanctions that may be imposed upon a practitioner who is found guilty of violating one or more provisions of Circular 230. Throughout the course, we will specifically reference the recently-expanded *Treasury Department Circular 230* as supplemental material, with a focus on Subpart B of the Circular.

## Course Outline

This course is divided into three chapters that include the following information:

### **Chapter 1: Circular 230 and Practice before the IRS**

- 1.1 Chapter 1 Learning Objectives and Key Terms
- 1.2 Introduction to Treasury Department Circular 230
- 1.3 The Office of Professional Responsibility
- 1.4 Who Can Practice before the IRS?
- 1.5 What is Practice before the IRS?

### **Chapter 2: Circular 230, Subpart B**

- 2.1 Chapter 2 Learning Objectives and Key Terms
- 2.2 Introduction to Subpart B of Circular 230
- 2.3 Section 10.20, Information to be Furnished
- 2.4 Section 10.21, Knowledge of Client Errors and Omissions
- 2.5 Section 10.22, Diligence Requirements
- 2.6 Section 10.23, Pending Matters
- 2.7 Section 10.24, Assistance to and from Certain Individuals
- 2.8 Section 10.25, Former Government Employees
- 2.9 Section 10.26, Standards for Notary Services
- 2.10 Section 10.27, Standards for Fees
- 2.11 Section 10.28, Client Records
- 2.12 Section 10.29, Conflicts of Interest
- 2.13 Section 10.30, Advertising and Solicitation
- 2.14 Section 10.31, Negotiation of Taxpayer Checks
- 2.15 Section 10.32, Practice of Law
- 2.16 Section 10.33, "Best Practices"
- 2.17 Section 10.34, Document Standards
- 2.18 Section 10.35, Competency Requirements
- 2.19 Section 10.36, Compliance Procedures
- 2.20 Section 10.37, Written Advice
- 2.21 Section 10.38, Advisory Committees

### **Chapter 3: Disciplinary Proceedings and Sanctions**

- 3.1 Chapter 3 Learning Objectives and Key Terms
- 3.2 Incompetence and Disreputable Conduct
- 3.3 Referrals to the Office of Professional Responsibility
- 3.4 Alternative Discipline Measures
- 3.5 OPR Investigations
- 3.6 OPR Letters and Conferences
- 3.7 Administrative Law Judge Hearings

- 3.8 The Appeals Process
- 3.9 Expedited Suspensions
- 3.10 Sanctions
- 3.11 Further Reading and Conclusion

## Learning Objectives

This course contains twelve learning objectives. By the end of this course, you should be able to do all of the following:

1. Identify the five subparts of Treasury Department Circular 230
2. Identify the mission, makeup, and official objectives of the Office of Professional Responsibility
3. Name the different types of professionals that are authorized to practice before the IRS
4. Identify behaviors which constitute practice before the Internal Revenue Service
5. Locate the provisions in Subpart B which contain practitioner requirements and prohibitions related to various aspects of practice before the IRS
6. Identify diligence and competency requirements for practitioners
7. Discriminate between the practice of law and practice before the Internal Revenue Service
8. Identify four “best practices” for those who give tax advice
9. Identify the eighteen actions and behaviors which may be considered incompetence or disreputable conduct on the part of a practitioner
10. Identify the process by which the Office of Professional Responsibility receives and investigates referrals
11. Identify the formal disciplinary and appeals procedures which may be faced by a practitioner accused of violating one or more provisions in Circular 230
12. List the sanctions which may be imposed upon a practitioner who is found guilty of a Circular 230 violation

## Additional Information about TeachUcomp, Inc.

**This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: <http://www.teachucomp.com/faq/> The FAQ page provides information about all of the following TeachUcomp policies:**

- Program Registration Requirements
- TeachUcomp, Inc.’s Refund Policy
- TeachUcomp, Inc.’s Complaint Resolution Policy

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**You may also contact us with questions by telephone, toll-free: 877-925-8080**

**For email questions, please use our online “Contact Us” form:**

<http://www.teachucomp.com/contact-us/>