

OPR Disciplinary Procedures™ v.3.0- Study Guide & Outline

Credits: 2 CPE Hour | 50-minute hour credit

Required Text: Course Transcript (Included)

Required Video Lessons: 19 (Included)

Course Format: QAS SS

Subject Classification: Ethics

Exam Questions: Review - 6 | Final - 10

Prerequisites: None

Advance Preparation: Students should have a basic understanding of Treasury Department Circular 230

Course Level: Intermediate

Course Published: July 2015

Course Updated: January 2017

Learning Objectives:

By the end of this course, you should be able to:

- Identify the makeup, goals, and authority of the Office of Professional Responsibility
- Identify the provisions in Circular 230 which describe the OPR disciplinary process
- Identify alternative discipline measures used by the Office of Professional Responsibility prior to the formal disciplinary process
- Identify the formal disciplinary procedures followed by the OPR
- Identify the role of an Administrative Law Judge during OPR cases
- Identify sanctions that may be imposed upon a practitioner who is found to be in violation of Circular 230 at the conclusion of the disciplinary process

Instructions to Complete Course:

- Complete Video Lessons.
- If desired, print Course Transcript and Supplemental material to follow along, or use on-screen in PDF
- 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 Outline: *This course will explore both the informal and formal disciplinary procedures of the IRS Office of Professional Responsibility. Students will follow a fictitious enrolled agent, Carl Foster, as he negotiates the OPR disciplinary process after making a poor ethical decision during a professional engagement.*

Chapter 1: Informal Disciplinary Procedures

- 1.1 Chapter One Learning Objectives and Key Terms
- 1.2 About the OPR
- 1.3 Ethics and Treasury Department Circular 230
- 1.4 Meet Carl Foster
- 1.5 Referral to OPR
- 1.6 Alternative Disciplinary Measures
- 1.7 Pre-Allegation Letters
- 1.8 OPR Investigations
- 1.9 Allegation Letters

Chapter 2: The Formal Disciplinary Process

- 2.1 Chapter Two Learning Objectives and Key Terms
- 2.2 OPR Conferences
- 2.3 OPR Complaints
- 2.4 Administrative Law Judge Hearing
- 2.5 Briefing Period and ALJ Decision
- 2.6 The Appeals Process
- 2.7 Expedited Suspensions
- 2.8 Sanctions
- 2.9 Further Reading and Conclusion

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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