

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

Learning Objectives/ Table of Contents

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** Determine 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** Determine 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.