



Privileged Communications: Ethical Challenges and Best Practices for Tax Practitioners with Organizational Clients

**First Friday Ethics
Higher Education Taxation Institute**

Sharyn M. Fisk, Director
Office of Professional Responsibility

September 6, 2024

1



Sharyn M. Fisk
Director
IRS Office of Professional Responsibility

2

2



- Circular 230 & the IRS Office of Professional Responsibility
- Circular 230 & In-House Tax Professionals
- Principal Provisions of Circular 230
 - In-House Counsel: Work Product
 - In-House Counsel: Communications with the IRS
 - In-House Counsel: Working with Outside Advisors
 - In-House Counsel: Best Practices and Procedures
- Contact Information
- Resources & Guidance

Agenda

3

3



Circular 230 & the IRS Office of Professional Responsibility

Decorative wavy lines in shades of blue, dark blue, and red at the bottom of the slide.

4



Overview of Circular 230

- Circular 230 is a set of interrelated provisions intended to ensure that “practitioners” are “fit to practice” before the Treasury Department by having the requisite character, reputation, qualifications, and competency.
 - Enabling statute: 31 USC §330.
 - Circular 230 is a compendium of practice regulations contained in 31 CFR, Subtitle A, Part 10.
- The IRS Office of Professional Responsibility (OPR) is charged with enforcing Circular 230.
- The OPR also has authority under Delegation Orders 25-16 and 25-19 and Revenue Procedure 2014-42.

5



Circular 230 – Statutory Authority

- Section 330 of Title 31 of the U.S. Code authorizes —
 - Regulation of the practice of representatives of persons before the Treasury Department (including the IRS) and determinations of practitioner “fitness” to practice. 31 USC §330(a)
 - Types of disciplinary action, including monetary penalties. 31 USC §330(c)
 - Regulation of specific appraisers. 31 USC §330(d)
 - Standards for certain written advice. 31 USC §330(e)

6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: Privileged Communications: Ethical Challenges and Best Practices for Tax Practitioners with Organizational Clients

First appeared as part of the conference materials for the
2024 First Friday Ethics (September 2024) session

"Privileged Communications: Ethical Challenges and Best Practices for Tax Practitioners with Organizational Clients"