

Ethical Issues in Practicing Before the IRS

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Higher Education Taxation Institute

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Notice

The following information is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Agenda

- Overview of IRS Office of Professional Responsibility
- Overview of Circular 230 and State Rules
- Case Studies
 - Form Preparation
 - Applications for Tax-Exempt Status
 - Written Opinions and Private Letter Ruling Requests
 - Examinations

What Rules Apply?

- Circular 230 – Regulations Governing Practice Before the IRS (applicable to all tax “practitioners”)
- State Courts/Bar Associations – Rules of Professional Conduct (applicable to attorneys)
- AICPA Code of Professional Conduct & Statements on Standards for Tax Services (applicable to CPAs)
- IRC provisions
 - §§ 6694, 7407 (applicable to “return preparers”)
 - § 6701 (applicable to advisors or preparers)

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