

Domain 7: Ethics Circular 230 Subparts A, B, and C (excluding D, E), but not limited to the following:

1. Preparer's due diligence for accuracy of representations made to clients and the IRS; reliance on third-party work products.
2. What constitutes practice before the IRS and categories of individuals who may practice.
3. Limits on practice by a registered tax return preparer.
4. Requirement to furnish information to IRS upon request.
5. Prompt disposition of matters before the IRS.
6. Prohibition on receiving assistance from or providing assistance to disciplined practitioners.
7. Rules regarding fees, including contingent fees.
8. Rules in dealing with clients, including return of client records, conflicts of interest, advising on omissions and errors, solicitation (including advertising), and negotiation of taxpayer refund checks.
9. Due diligence standards with respect to tax returns and other documents; standards for signing, advising positions on returns and advising submissions of other documents; advising on penalties; good faith reliance on client information; reasonable inquiries regarding incomplete, inconsistent, incorrect information.
10. Responsibility of individual(s) who have principal authority over a firm's tax practice.
11. Incompetence and disreputable conduct that can result in disciplinary proceedings.
12. Sanctions that may be imposed under Circular 230.