

**Domain 5: Completion of the Filing Process**

1. Check return for completeness and accuracy.
2. Explain and review tax return.
3. Explain record-keeping requirements to the taxpayer.
4. Discuss significance of signatures (e.g., joint and several liability, penalty of perjury, Form 8879 IRS e-file Signature Authorization).
5. Understand tax preparer's responsibilities related to rejected electronic returns.
6. Understand timeframe for submitting electronic returns – (e.g., Form 8879 taxpayer signature and date prior to submission).
7. Understand payment options (e.g., check, direct debit, EFTPS, credit card, installment agreement-Form 9465).
8. Understand estimated tax payment requirements (e.g., potential for penalties, Form 1040-ES Estimated Tax).
9. Understand refund options – (e.g., Form 8888 Allocation of Refund).

**Domain 6: Practices and Procedures**

1. Penalties to be assessed by the IRS against a preparer for negligent or intentional disregard of rules and regulations, and for a willful understatement of liability (e.g., IRC 6694(a), IRC 6694(b)).
2. Appropriate use of Form 8867 Paid Preparer's Earned Income Credit Checklist and related penalty for failure to exercise due diligence (e.g., IRC 6695(g)).
3. Furnishing a copy of a return to a taxpayer (e.g., IRC 6695(a)).
4. Signing returns and furnishing identifying (PTIN) numbers (e.g., IRC 6695(b), IRC 6695(c)).
5. Rules for the return preparer for keeping copies and/or lists of returns prepared (e.g., IRC 6695(d)).
6. Compliance with e-file procedures (e.g., timing of taxpayer signature, timing of filing, recordkeeping, prohibited filing with pay stub).
7. Completion and use of Form 2848 Power of Attorney and Declaration of Representative and Form 8821 Tax Information Authorization.
8. Safeguarding taxpayer information – (e.g., Publication 4600 Safeguarding Taxpayer Information, Quick Reference Guide for Business, IRC 7216).