Ethics for Tax Return Preparers
Meeting Standards for Conduct Under Circular 230, the NATP and the AICPA

TUESDAY, AUGUST 28, 2012, 1:00-2:50 pm Eastern

IMPORTANT INFORMATION

This program is approved for 2 registered tax return preparer (RTRP) credit hours (Ethics).
Based on the IRS rules, to earn credit you must:

• Participate in the program on your own computer connection or phone line (no sharing) - if you need to register additional people, please call customer service at 1-800-926-7926 x10 (or 404-881-1141 x10). Strafford accepts American Express, Visa, MasterCard, Discover.

• Respond to polling questions presented throughout the seminar (polling will be done only through the web connection; if you are listening only on the phone, Strafford will monitor your phone participation throughout the call to verify attendance).

• Complete and submit the “Official Record of Attendance for Continuing Education Credits” included with the presentation materials. That record must include your PTIN ID #. Instructions on how to return it are included on the form.

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WHO TO CONTACT

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Ethics for Tax Return Preparers Seminar

Aug. 28, 2012

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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.
Today’s Agenda

• Introduction

• Discussion of Standards
  – Circular 230
  – NATP and NAEA
  – AICPA/SSTS
  – Penalties

• Examples

• Tips for ensuring compliance with conduct standards

• Closing remarks
Introduction

Treasury Department Circular No. 230 (Rev. 8-2011)
Catalog Number 16586R
www.irs.gov

Regulations Governing Practice before the Internal Revenue Service
Ethics: Relevance In Practice

- Avoid loss of your practice or livelihood
- Avoid penalties and/or some type of censure
- Avoid malpractice
- Keep clients from getting penalties
- Opportunities to build your practice and attract ethical employees and clients
- Practice with greater confidence
- Duties to the tax system and as a professional
Rules And Excerpts

NATP – “Standard No. 3 - In situations where the applicable law is unsettled or where the application of the law to the facts at hand is uncertain, the member has a duty to explain the probable effects of the various alternatives to the taxpayer who must make the final decision about the position to be taken.”

AICPA SSTS #7 – “member should use professional judgment to ensure that tax advice provided to a taxpayer reflects competence and appropriately serves the taxpayer’s needs. When communicating tax advice to a taxpayer in writing, a member should comply with relevant taxing authorities’ standards, if any, applicable to written tax advice. A member should use professional judgment about any need to document oral advice.”
Rules Relevant To Return Preparers

- Circular 230
- Rules of conduct of licensing boards
- Rules of professional organizations
  - AICPA
    - Rules of Professional Conduct
    - Statements on Standards for Tax Services (SSTS)
  - Others (NAEA, NATP, state societies)
- Tax penalties applicable to preparers and clients
What Is Circular 230?

• Sect. 330 of Title 31 of US Code
• Treasury has authority to regulate practice before Treasury and IRS.
• Allow for effective tax compliance and administration; increase public confidence in tax professionals.
• §10.53(a): “If an officer or employee of the Internal Revenue Service has reason to believe a practitioner has violated any provision of this part, the officer or employee will promptly make a written report of the suspected violation. The report will explain the facts and reasons upon which the officer’s or employee’s belief rests and must be submitted to the office(s) of the Internal Revenue Service responsible for administering or enforcing this part.”
• Sanctions possible; specified and reported in Internal Revenue Bulletin
Selected Topics in Circular 230

- 10.20 Information to be furnished
- 10.21 Knowledge of client’s omission
- 10.22 Diligence as to accuracy
- 10.23 Prompt disposition of pending matters
- 10.28 Return of client’s records
- 10.29 Conflicting interests
- 10.33 Best practices for tax advisors
- 10.34 Standards with respect to tax returns and documents, affidavits and other papers
- 10.35 Requirements for covered opinions
- 10.50 Sanctions
- 10.51 Incompetence and disreputable conduct
- 10.52 Violations subject to sanction
- 10.53 Receipt of information concerning practitioner
Circular 230 - §10.22 diligence as to accuracy

- “(a) In general. A practitioner must exercise due diligence –
  - (1) In preparing or assisting in the preparation of, approving, and filing tax returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;
  - (2) In determining the correctness of oral or written representations made by the practitioner to the Department of the Treasury; and
  - (3) In determining the correctness of oral or written representations made by the practitioner to clients with reference to any matter administered by the Internal Revenue Service.”
Circular 230, §10.34(d) - *Relying on information furnished by clients*

- “A practitioner advising a client to take a position on a tax return, document, affidavit or other paper submitted to the Internal Revenue Service, or preparing or signing a tax return as a preparer, generally may rely in good faith without verification upon information furnished by the client. The practitioner may not, however, ignore the implications of information furnished to, or actually known by, the practitioner, and must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent with an important fact or another factual assumption, or incomplete.”
What due diligence requirements apply to tax return preparers?

- In general, tax return preparers should understand the underlying substantive law affecting an item of income or deduction. Tax return preparers must exercise due diligence in preparing or assisting in the preparation, approval, and filing of returns, documents, affidavits or other papers relating to IRS matters. Tax return preparers also must exercise due diligence in determining: (1) the correctness of oral and written representations made by the tax return preparer to the IRS, and (2) the correctness of representations made by the tax return preparer to the client with reference to any matter administered by the IRS. Tax return preparers who prepare returns for taxpayers who may be eligible for the earned income tax credit have additional due diligence requirements.

Excerpt from FAQ on IRS visits to selected preparers: http://www.irs.gov/taxpros/article/0,,id=249075,00.html
Rules Of Conduct Of Licensing Boards

• Know what you are subject to
• Have ready access to the rules and any interpretations or rulings
• Common topics
  – License renewal terms and requirements (including continuing education requirements)
  – Firm name
  – Client records
  – Confidentiality
  – Commissions and contingent fees
  – Conflicts
  – Due diligence and competence
  – Peer review
  – Advertising and solicitation and fees
  – Acts discreditable
• Licensing body may have an ethics hotline; find out
AICPA

• Code of Professional Conduct:
  – Introduction
  – Section 50 - Principles of Professional Conduct
  – Section 90 - Rules: Applicability and Definitions
  – Section 100 - Independence, Integrity and Objectivity
  – Section 200 - General Standards Accounting Principles
  – Section 300 - Responsibilities to Clients
  – Section 400 - Responsibilities to Colleagues [reserved]
  – Section 500 - Other Responsibilities and Practices
http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/default.aspx

• Statements on Standards for Tax Services (SSTS)
<table>
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<tr>
<th>AICPA Rule 102—Integrity and objectivity</th>
<th>Circular 230 § 10.29 Conflicting Interests</th>
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<tr>
<td>A conflict of interest may occur if a member performs a professional service for a client or employer and the member or his or her firm has a relationship with another person, entity, product, or service that could, in the member's professional judgment, be viewed by the client, employer, or other appropriate parties as impairing the member's objectivity.</td>
<td>The representation is not prohibited by law; and each affected client waives the conflict of interest and gives informed consent, confirmed in writing by each affected client, at the time the existence of the conflict of interest is known by the practitioner. The confirmation may be made within a reasonable period of time after the informed consent, but in no event later than 30 days. <strong>Copies of the written consents must be retained by the practitioner for at least 36 months from the date of the conclusion of the representation of the affected clients, and the written consents must be provided to any officer or employee of the Internal Revenue Service on request.</strong></td>
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What Are SSTSes?

• Statements on Standards for Tax Services
  – Enforceable standards of the AICPA
  – No. 1, Tax Return Positions
  – No. 2, Answers to Questions on Returns
  – No. 3, Certain Procedural Aspects of Preparing Returns
  – No. 4, Use of Estimates
  – No. 5, Departure From a Position Previously Concluded in an Administrative Proceeding or Court Decision
  – No. 6, Knowledge of Error: Return Preparation and Administrative Proceedings
  – No. 7, Form and Content of Advice to Taxpayers
  + Interpretations
Due diligence - 4

• SSTS No. 3, Certain Procedural Aspects of Preparing Returns
  — “In preparing or signing a return, a member may in good faith rely, without verification, on information furnished by the taxpayer or by third parties. However, a member should not ignore the implications of information furnished and should make reasonable inquiries if the information furnished appears to be incorrect, incomplete, or inconsistent either on its face or on the basis of other facts known to the member. Further, a member should refer to the taxpayer’s returns for one or more prior years whenever feasible.”

• Similar to Rev. Proc. 80-40 on avoiding §6694 preparer penalty
NAEA, NATP, State Societies

- Generally rules similar to Circular 230 and AICPA
- If a member, be familiar with the rules including enforcement mechanism, and have ready access
  - Be sure colleagues and staff also familiar
- NAEA Code of Ethics + Rules of Professional Conduct
  - EX - #19: “If representation is terminated, a Member or Associate will make reasonable steps to protect the former client's interests including providing reasonable notice to allow retention of another practitioner, surrendering papers and property to which the client is entitled, and refunding unearned advance fees.”
- NATP Code of Ethics + Standards of Professional Conduct 11 standards
  - EX - Standard 5: “If the client will not permit enough disclosures to accurately complete the service, then the member should withdraw from the assignment.”
  - “Threefold responsibility”
    - Clients, the member and the government
Civil Tax Penalties Applicable To Preparers

- §6694: Understatement of taxpayer’s liability by tax return preparer
- §6695: Other assessable penalties with respect to preparation of tax returns for other persons
  - (a) Failure to furnish copy to taxpayer
  - (b) Failure to sign return
  - (c) Failure to furnish identifying number
  - (d) Failure to retain copy or list
  - (e) Failure to file correct information returns
  - (f) Negotiation of check
  - (g) Failure to be diligent in determining eligibility for earned income credit [Form 8867]
- §6695A: Substantial and gross valuation misstatements attributable to incorrect appraisals
- §6696: Rules applicable with respect to §§6694, 6695 and 6695A
Sect. 6694(a)

(a) Understatement due to unreasonable positions

• (1) In general. If a tax return preparer—
  — (A) Prepares any return or claim of refund with respect to which any part of an understatement of liability is due to a position described in paragraph (2), and
  — (B) Knew (or reasonably should have known) of the position,
• Such tax return preparer shall pay a penalty with respect to each such return or claim in an amount equal to the greater of $1,000 or 50 percent of the income derived (or to be derived) by the tax return preparer with respect to the return or claim.
• (2) Unreasonable position
  — (A) In general. Except as otherwise provided in this paragraph, a position is described in this paragraph unless there is or was substantial authority for the position.
  — (B) Disclosed positions. If the position was disclosed as provided in section 6662(d)(2)(B)(ii)(I) and is not a position to which subparagraph (C) applies, the position is described in this paragraph unless there is a reasonable basis for the position.
  — (C) Tax shelters and reportable transactions. If the position is with respect to a tax shelter (as defined in section 6662(d)(2)(C)(ii)) or a reportable transaction to which section 6662A applies, the position is described in this paragraph unless it is reasonable to believe that the position would more likely than not be sustained on its merits.
• (3) Reasonable cause exception. No penalty shall be imposed under this subsection if it is shown that there is reasonable cause for the understatement and the tax return preparer acted in good faith.
# Relevant Standards For Tax Research And Transactions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
<th>Authority</th>
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<tbody>
<tr>
<td>Will</td>
<td>95% or greater probability of success if challenged by IRS</td>
<td></td>
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<tr>
<td>Should</td>
<td>70% or greater probability of success if challenged by IRS</td>
<td></td>
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<tr>
<td>MLTN</td>
<td>Greater than 50% probability of success if challenged by IRS</td>
<td>Reg. §1.6664-4(f)(2)(B)</td>
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<td>Substantial authority</td>
<td>Weight of authorities in support of a position is substantial in relation to the weight of authorities in opposition to the position</td>
<td>Reg. §1.6662-4(d)</td>
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<td>Realistic possibility of success (RPOS)</td>
<td>1 in 3 possibility of success if challenged by IRS</td>
<td>Reg. §1.6694-2(b) (CPAs – also see SSTS Interpretation 1-1)</td>
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<td>Reasonable basis</td>
<td>Significantly higher than not frivolous, lower than RPOS, or not patently improper</td>
<td>Reg. §1.6662-3(b)(3)</td>
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More Preparer Penalties From IRC

- §6700: Promoting abusive tax shelters, etc.
- §6701: Penalties for aiding and abetting understatement of tax liability
- §6702: Frivolous tax submissions
- §6703: Rules applicable to penalties under §§6700, 6701 and 6702
- §6704: Failure to keep records necessary to meet reporting requirements under §6047(d) [Reports by employers, plan administrators, etc.]
- §6707: Failure to furnish information regarding reportable [or listed] transactions
  - Minimum penalty is $50K ($200K if it is a listed transaction)
  - Ties to §6111 on disclosure of reportable and listed transactions (as defined by §6707A(c))
- §6707A: Penalty for failure to include reportable [or listed] transaction information with return
- §6708: Failure to maintain lists of advisees with respect to reportable transactions
- §6713: Disclosure or use of information by preparers of returns
- §7216: Disclosure or use of information by preparers of returns
- §7206: Fraud and false statements
- §7210: Failure to obey summons
- §7407: Action to enjoin tax return preparers
- §7408: Actions to enjoin specified conduct related to tax shelters and reportable transactions
Return Preparer Definitions

• Code Sect. 7701(a)(36)
• Treas. Reg. §301.7701-15(b)
• Circular 230, §10.3 - Who may practice

• §7525 Confidentiality privileges relating to taxpayer communications
  — “Any federally authorized tax practitioner”

• Code Sect. 7216 - broader reach for this penalty
Rules Of Conduct Cautions: Variations

- Varying definitions of who is subject to Circular 230 vs. PTIN vs. various penalties
  - Example: Administrative assistant helps CPA organize files, get data from clients and input data; no analysis
    - Not a “tax return preparer,” so no PTIN needed and not subject to §6694, *Understatement of taxpayer's liability by tax return preparer*
    - Not a Circular 230 practitioner
    - But, subject to penalties of §6713 and §7216 for improper use or disclosure of tax return information
7701(a)(36) Tax Return Preparer

7701(a)(36)(A) In general. The term “tax return preparer” means any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return of tax imposed by this title or any claim for refund of tax imposed by this title. For purposes of the preceding sentence, the preparation of a substantial portion of a return or claim for refund shall be treated as if it were the preparation of such return or claim for refund.

7701(a)(36)(B) Exceptions. A person shall not be an [sic] “tax return preparer” merely because such person:

7701(a)(36)(B)(i) Furnishes typing, reproducing, or other mechanical assistance,

7701(a)(36)(B)(ii) Prepares a return or claim for refund of the employer (or of an officer or employee of the employer) by whom he is regularly and continuously employed,

7701(a)(36)(B)(iii) Prepares as a fiduciary a return or claim for refund for any person, or

7701(a)(36)(B)(iv) Prepares a claim for refund for a taxpayer in response to any notice of deficiency issued to such taxpayer or in response to any waiver of restriction after the commencement of an audit of such taxpayer or another taxpayer if a determination in such audit of such other taxpayer directly or indirectly affects the tax liability of such taxpayer.
Reg. §301.7701-15(b)(3)

• “Only a person who prepares all or a substantial portion of a return or claim for refund shall be considered to be a tax return preparer of the return or claim for refund. A person who renders tax advice on a position that is directly relevant to the determination of the existence, characterization, or amount of an entry on a return or claim for refund will be regarded as having prepared that entry. Whether a schedule, entry, or other portion of a return or claim for refund is a substantial portion is determined based upon whether the person knows or reasonably should know that the tax attributable to the schedule, entry, or other portion of a return or claim for refund is a substantial portion of the tax required to be shown on the return or claim for refund. A single tax entry may constitute a substantial portion of the tax required to be shown on a return. ...” [emphasis added]
Supervised Preparers

- Supervised preparers are individuals who do not sign.
- Are not required to sign returns they prepare.
- Are employed by CPA or attorney firms or are employed by other recognized firms that are at least 80% owned by CPAs, EAs or attorneys.
- Supervised by a CPA, EA, attorney, enrolled retirement plan agent or enrolled actuary who signs the returns prepared by the supervised preparer.
- Supervised preparers must provide the PTIN of their supervisor, when obtaining or renewing a PTIN.
- Supervised preparers must also self-identify as such.
Examples

Form 4868

Form 8867

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)
B If “Yes,” did you or will you file all required Forms 1099?

Yes   No

Yes   No

Strafford
For What Is Preparer Responsible?

- Client has donations of $25,000 to a church. In casual conversation with client, he notes that his two children attend a parochial school. Are you required to ask more questions?

Due diligence - Careful and responsible listening and attention
“No willful blindness” - 2010 IRS Nationwide Tax Forum
How Many Questions?

• Is there any exposure to penalties or disciplinary action or malpractice, if a CPA advising a business client today fails to ask about Internet activities that may give rise to tax obligations in other states or cities?
FBAR

- Is a preparer required to determine if an income tax client is required to file an FBAR?
- What if client has vacation home in Toronto?
OPR And FBAR

Per OPR:

We understand that individuals required to file FBAR are defending against penalty impositions by blaming their preparers, on whom they reasonably relied, for failing to ask about the existence of a foreign bank account or to advise that an FBAR was required. As a result, some practitioners have expressed concerns about their duties and responsibilities under Circular 230 with respect to both the responses required on Schedule B and the preparation and filing of the TDF 90-22.1 FBAR form.

Practitioners who prepare an individual’s Form 1040 have a duty under Circular 230 to inquire of their clients with sufficient detail to prepare proper and correct responses to the foreign bank account questions on Schedule B. The level of due diligence required is addressed in Circular 230, Section 10.22:

Charitable Contributions

1. When should you ask taxpayer for verification (receipts and letters from charity)?

2. Can you accept an amount per week, such as to the church, indicated from taxpayer?
Extensions And Due Diligence

1. Taxpayer calls preparer and wants extension based on SALY (same as last year). Generally, this taxpayer is underpaid and usually owes at 10/15 and does not make estimated payments in proper amounts and timely.

2. Taxpayer calls preparer, furnishes all W-2 forms, 1099s, etc. to make proper estimate.

3. Taxpayer calls preparer. He has no information to give preparer and wants to file a “zero” extension.

Valid extension?

What issues if incorrect?

See Schreiber and Chambers, “The Need for Increased due Diligence in Filing Extensions,” The Tax Adviser, 4/1/11
1. Auto mileage: Can you accept the amount indicated on tax organizer or must you obtain additional verification?

2. Estimates: Is client statement of 800 miles per month sufficient?

3. Must miles verification be in writing?

4. For split between Jan.1-June 30 and July 1-Dec. 31, where mileage rate changed mid-year, taxpayer indicates to allocate annual miles 50-50. Okay to accept?
Taxpayer Elections

Examples: Bonus depreciation, §179 expensing, elect to forego NOL carryback

1. What communication with taxpayer is required to indicate that this has been discussed?
   1. Example: Is it okay to just let the tax prep software claim the automatic bonus depreciation, or should you discuss with the client the option of electing out?
   2. What level of analysis is required to provide to client, if any?

2. Should you document any of this?
Conflicts

• When might a conflict of interest exist?
  – Husband and wife? Divorce?
  – Corporation and shareholder
  – Partnership and partner

• Circular 230 requirements (§10.29)
  – Client agreement
  – Maintain documentation

• Form 2848 power of attorney form requirements
  – MFJ: Need separate forms
Knowledge Of Error

• What is the preparer’s responsibility if he discovers in preparing 2011 return that some Schedule C income was omitted from a client’s 2010 return?

• §10.21 Knowledge of client’s omission
• AICPA SSTS No. 6, Knowledge of Error: Return Preparation and Administrative Proceedings
Avoiding Penalties

1. Preparer claims 50% bonus depreciation for client X Company, but it turns out that equipment is not new.

2. Sole proprietor acquired domain name for $20,000. Your research indicates that not obviously a Sect. 197 intangible, but there some support per legislative history. You depreciate it over 15 years.

3. Client is schoolteacher with $65,000 on W-2, and states in organizer that she had work-related expenses of $28,000. You claim them on her return.
Extent Of Duties

• Is the return preparer obligated to inform a client of a change in the law that would allow for filing an amended return for a more favorable result?

• Review rules of conduct

• Be clear with client - use an engagement letter
Authority To Practice Before IRS

- RTRP is asked by a client to help with audit of their 2010 return. RTRP prepared the 2011 return, but not the 2010 return. What can they do?

- RTRP is asked by potential new client for advice on structuring the disposition of rental property. What can they do?

- Circular 230, §10.3(f)
Tips For Ensuring Compliance With Rules Of Conduct And Beyond
Tips For Avoiding Penalties And Problems

- Use of organizers (signed and dated by clients)
- Use of engagement letters
- Use of checklists
- Review prior returns when preparing current-year return
- Thorough research
- Well-trained and up-to-date personnel
- Keeping clients informed during the year about new tax laws and pronouncements
- Regular office discussions/presentations on penalty provisions and rules of conduct
  - Monthly in-house education on some aspect of rules or new rulings
  - Get all employees involved as presenters
- Ask questions of clients when something seems odd
- Use common sense
- Don’t take or keep clients that make you uncomfortable
- Disclose when don’t have substantial authority, but have reasonable basis

Consistency in all of the above
More Tips

- Have ready access to:
  - All rules of conduct you and colleagues are subject to
  - Ethics hotline phone numbers
- Have effective continuing education plans
  - Be sure they are relevant (not just what is available before license expires)
- Infrastructure
  - Procedures to ensure all employees properly registered annually (license, PTIN, etc.)
  - Interview questions to help gauge ethical behavior when hiring employees
  - Employee handbook
  - Procedure for employees to report concerns without recourse
  - Good client relationships
- Common sense
New Circular 230 Duty: §10.36(b)

Responsible persons in a firm:

- “Requirements for tax returns and other documents. Any practitioner who has (or practitioners who have or share) principal authority and responsibility for overseeing a firm's practice of preparing tax returns, claims for refunds, or other documents for submission to the Internal Revenue Service must take reasonable steps to ensure that the firm has adequate procedures in effect for all members, associates, and employees for purposes of complying with Circular 230. Any practitioner who has (or practitioners who have or share) this principal authority will be subject to discipline for failing to comply with the requirements of this paragraph if—
  
  (1) The practitioner through willfulness, recklessness, or gross incompetence does not take reasonable steps to ensure that the firm has adequate procedures to comply with Circular 230, and one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, of failing to comply with Circular 230; or
  
  (2) The practitioner knows or should know that one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, that does not comply with Circular 230, and the practitioner, through willfulness, recklessness, or gross incompetence fails to take prompt action to correct the noncompliance.”
OPR Director Karen Hawkins  
On §10.36(b)

• “10.36(b) essentially is a provision that says that if you have a firm or some kind of business with employees, and you have the primary responsibility for the tax preparation process and procedures in your office, you may incur personal liability under Circular 230 if you fail to ensure that the people who are preparing the returns and who are advising clients and working with clients—you have to ensure that they are adhering to Circular 230.”

• She encourages firms to have written procedures.

• If you become aware someone in your firm unaware or out of compliance, you must “take steps to ensure that they make corrections to that behavior and that it doesn’t happen in the future.”

• “So there are some serious liability issues for owners of businesses in Circular 230 at 10.36. “

• From: IRS webinar transcript of 7/29/11
Resources
Resources: IRS

- Circular 230
  - http://www.irs.gov/taxpros/content/0,,id=175435,00.html

- Office of Professional Responsibility (OPR)
  - News stories

- IRS Return Preparer Office
  - http://www.facebook.com/IRStaxpros

- Return Preparer Regulation links

- IRS Videos
  - http://www.irsvideos.gov/Professional

- IRS FAQ for Tax Return Preparers

- IRS info on IRC §7216
Resources: AICPA

- Rules of Professional Responsibility
  - [http://www.aicpa.org/InterestAreas/ProfessionalEthics/Pages/ProfessionalEthics.aspx](http://www.aicpa.org/InterestAreas/ProfessionalEthics/Pages/ProfessionalEthics.aspx)

- SSTS

- SSTS interpretations

- IRC §7216
  - [http://www.aicpa.org/InterestAreas/PersonalFinancialPlanning/Membership/Pages/Implementing%20Section%207216.aspx](http://www.aicpa.org/InterestAreas/PersonalFinancialPlanning/Membership/Pages/Implementing%20Section%207216.aspx)
Resources: Other

- National Association of Enrolled Agents (NAEA)
- National Association of Tax Professionals (NATP)
  - Code of Ethics
    - http://www.natptax.com/ABOUTNATP/WHATISNATP/Pages/CodeofEthics.aspx
  - Standards of Professional Conduct
- Chart comparing types of return preparers (Prof. Nellen)