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## Course Information

**Course Title: *Enrolled Agent Ethical Standards* #600324**

**Recommended CPE credit hours or this course:**

**EA, ERPA: 2**

Qualified Sponsor number: FWKKO.

In accordance with the standards of the Internal Revenue Service Circular 230, CE credits have been granted based on a 50-minute hour.

### Course Description

The Internal Revenue Service routinely processes more than 200 million tax returns each year, many of them prepared by tax professionals. Not surprisingly, as tax law becomes increasingly complex, taxpayers often seek the knowledgeable assistance of enrolled agents and other professionals in their preparation.

To help ensure enrolled agents and other professionals understand their ethical responsibilities in representing their clients before the IRS and in preparing tax returns, the IRS has published Treasury Department Circular 230. Circular 230 offers substantial guidance by:

- Setting forth rules relating to the authority to practice before the IRS; and
- Identifying the duties and restrictions relating to such practice.

This course will examine the principal rules, duties and restrictions applicable to enrolled agents in their professional activities.

### Course Content

Publication/Revision date: 1/8/2024.

Author: Paul J. Winn CLU ChFC

Final exam (online): Twenty-two questions (multiple-choice).

**Program Delivery Method:** Self-Study (interactive)

**Subject Codes/Field of Study:** Ethics

**Course Level, Prerequisites, and Advance Preparation Requirements:**

Level: Overview; Prerequisites: None; Preparation: None

**Instructions for Taking This Course**

- Log in to your secure account at [www.bhfe.com](http://www.bhfe.com). Go to "My Account."
- You must complete this course within one year of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- **Once you have completed studying the course** and you are confident that the learning objectives have been met, answer the final exam questions (online).

**Instructions for Taking the Online Exam**

- Log in to your secure account at [www.bhfe.com](http://www.bhfe.com). Go to "My Account."
- A passing grade of at least **70%** is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

**Have a question?** Call us at 800-588-7039 or email us at [contact@bhfe.com](mailto:contact@bhfe.com).

## Learning Objectives

Upon completion of this course, you should be able to:

- Recognize the permitted scope of enrolled agent responsibilities in their practice before the Internal Revenue Service;
- Identify the best practices for preparing or assisting in the preparation of a submission to the Internal Revenue Service; and
- List the duties and restrictions applicable to enrolled agents with respect to –
  - Information to be furnished to the IRS,
  - Dealing with taxpayer omissions, errors and noncompliance with U.S. revenue laws,
  - The requirement for preparer diligence,
  - Return of client records,
  - The existence of conflicts of interest, and
  - Solicitation of business.

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