

Table of Contents

OVERVIEW	1
ETHICS AND ETHICAL BEHAVIOR.....	1
MORALS	1
CORE ISSUES IN ETHICS.....	2
STEPS TO ETHICAL DECISION-MAKING	4
NATP CODE OF ETHICS	6
NATP STANDARDS OF PROFESSIONAL CONDUCT	6
TAX RETURN PREPARER.....	10
DEFINITION	10
RETURN OR CLAIM FOR REFUND	12
SUBSTANTIAL PORTION OF RETURN	13
WHAT RULES APPLY TO ALL PREPARERS.....	15
SIGNATURE OF PREPARER	15
RECORD OF PREPARERS.....	15
FURNISH COPY TO TAXPAYER	16
RETAIN A COPY	16
PREPARER PENALTIES	18
IRC §6694.....	18
IRC §6695.....	25
DISCLOSURE PENALTIES	26
ADDITIONAL PREPARER PENALTIES	33
CLIENT REPRESENTATION	35
POWER OF ATTORNEY (POA)	35
ENROLLMENT TO PRACTICE	39
UNENROLLED PREPARER	41
REQUIREMENTS FOR RENEWAL OF ENROLLMENT	42
CIRCULAR 230	48
OVERVIEW.....	48
KEY PROVISIONS OF CIRCULAR 230	52
CHANGES TO CIRCULAR 230.....	64
OFFICE OF PROFESSIONAL RESPONSIBILITY.....	73
OVERVIEW.....	73
ORGANIZATIONAL STRUCTURE	73
AUTHORITY OF OPR.....	76
INVESTIGATIONS CONDUCTED BY OPR	77
SANCTIONS BY OPR	80
HOW TO FILE A COMPLAINT AGAINST A TAX PROFESSIONAL	82
OPR DISCLOSURE OF LISTS OF EAS	84

FRIVOLOUS CASES, SCAMS, AND FRAUD	86
FRIVOLOUS POSITIONS	86
FRIVOLOUS CASES	87
THE IRS "DIRTY DOZEN" TAX SCAMS FOR 2009	91
FRAUDULENT PREPARERS	95
CIVIL AND CRIMINAL LEGAL ACTIONS.....	97
HOW TO REPORT SUSPECTED TAX FRAUD ACTIVITY.....	99
REVIEW QUESTIONS	105
APPENDIX	109
INDEX	159