

# **Ethics for Enrolled Agents**

## **Course Description**

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This publication is designed to provide accurate and authoritative information Enrolled Agents and other professionals who need an understanding of Ethics, as it relates to the IRS. This course is based on Circular No. 230, Rev. 8-2011) published by the IRS and available for free or for download at [www.irs.gov](http://www.irs.gov). The material was updated to include the final regulations released by the IRS in June 2014 ( TD 9668). Since this course is only 2 hours in length, it will concentrate on selected items. This course is specifically for Enrolled Agents. CPAs should not take this course for credit.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

**Course Level:** Overview. This program is appropriate for Enrolled Agents at all organizational levels.

**CPE Credits:** 2 (EA)

**Category:** Ethics

**Prerequisite:** None.

**Advanced Preparation:** None

## **Course Learning Objectives**

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### **Chapter 1: Circular 230**

After reading the chapter, participants will be able to:

1. Recognize general terms in Circular 230
2. Identify the basics of Circular 230 subpart B through Subsection 10.34