

# Enrolled Agents: Practices and Procedures

## Course Description

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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.

**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 professionals at all organizational levels.

**CPE Credits:** 2 (EA)

**Category:** Regulatory Ethics

**Prerequisite:** None

**Advanced Preparation:** None

## Course Learning Objectives

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