

Real-World Business Ethics for Tax Practitioners: How Will You React?

This course provides you with case studies drawn from real-life situations involving CPAs in tax practice. It is focused on the most significant ethical issues that face tax practitioners in today's challenging environment and explores alternative courses of action. From tax shelters to preparing small business tax returns, you will explore ethical issues in the context of tax services and taking positions on tax issues that range from "probable" to "more likely than not" to a "realistic possibility." Gain insight by placing yourself in situations that require application and understanding of relevant ethical considerations and standards established by the Service, AICPA, Circular 230 and the Code. You will leave this course with a renewed sense of appreciation for the pitfalls faced by every tax practitioner and a heightened sensitivity for the types of ethical dilemmas you could face in the future.

OBJECTIVES

Upon completion of this course, participants will be able to:

- Understand what ethical standards and considerations are critical to tax professionals
- Recognize the presence of ethical issues
- Apply ethical standards and considerations to real-life tax-related situations

HIGHLIGHTS

- Analysis of tax ethics requirements from relevant sources — the Service, AICPA Standards, Circular 230, the Code and litigated tax cases
- Fact patterns from actual practice situations and litigated tax cases
- Special ethical issues in select areas: independence, permitted and prohibited services, asserting uncertain tax positions, client conflicts and preparing and signing returns

WHO WILL BENEFIT

- CPAs in tax practice who provide services to individuals, corporations, LLCs and partnerships
- CPAs who work in tax reporting functions for businesses of all sizes, including corporate tax departments

4 HOUR COURSE

LEVEL

Intermediate

CPE CREDIT

Classroom: 4

Now accepted for CMA and CFM continuing education credit.

NASBA FIELD OF STUDY

Behavioral Ethics: 4

PREREQUISITE

Experience in tax reporting

PRODUCT ORDERING INFORMATION

Public Seminar: CL4TXRWBE

On-Site Training: CL4TXRWBE

(For self-study ordering information and recommended credit, visit www.cpa2biz.com/cpe)

For information regarding on-site training, e-mail aicpalearning@aicpa.org, call **1-800-634-6780 (Option 1)**, or visit www.aicpalearning.org.