

# Minnesota Association of Public Accountants

## Ethics

### Circular 230 & AICPA Ethics

October 24, 2024

8am – 12pm

Webinar

**Circular 230:** Upon completion of this course, you should be able to explain when Circular 230 applies to a tax professional as well as PTIN requirements. Designed to equip you with a Circular 230 overview, you should gain a working knowledge of IRC Sec 6694 Compliance, preparer penalties, and select Circular 230 rules. In addition, you should be able to identify those subject to Circular 230, such as unlicensed preparers, PTINs, and those in the AFSP program. The course covers consent and disclosure rules, confidentiality, IRS authoritative guidance, case studies, and more. You should be able to recognize whether or not you meet the requirements to take a position on a tax return, what to do as a professional to ensure that they do not violate established rules of ethics, and how to avoid actions that would result in sanctions, suspension, or disbarment.

**AICPA Ethics:** Going through the AICPA Code of Conduct we discuss who AICPA ethics apply to, define various terms and then go through a dozen case studies regarding 3rd parties, engagement letters, fees, commissions, independence, and discreditable acts. We then do several more case studies applying the rules for advertising as well as useful practice aids and conclude with a review of quality control standards.

Date	October 24, 2024	Credits	4
Time	8am – 12pm	IRS Program No:	Pending
Location	Webinar	Field of Study	Regulatory Ethics
Speakers	TaxSpeaker	Prerequisites	None
Early Registration	October 17, 2024	Course Level	Basic
Member Fees:	Early - \$225 After 10/17/2024 - \$250	Non-Member Fees:	Early - \$285 After 10/17/2024 - \$310

#### Attendee Information:

Attendee Name:	Circle One: CPA EA RAP Other (please specify)		
Firm Name:	PTIN:		
Mailing Address:			
City:	State:	Zip:	
Email:	Daytime Phone:		

#### Payment Information:

Payment must accompany registration. Registration fee is based upon the date payment is postmarked or received, or the date of online payment. If paying by credit card, all fields are required. Registration is valid for only one attendee. If more than one attendee is participating in a webinar, they must be registered separately.

Enclosed is \$_____ in payment of this seminar payable to “MAPA”			
Please Charge (circle one): Visa MasterCard AMX Discover			
Card #:	Security Code:	Exp Date:	
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Billing Address (if different from above)			
City	State:	Zip:	
Cardholder Signature:			

Please note that the MAPA office cannot accept card payment information transmitted by email due to PCI Compliance standards. Cancellation: The registration fee less a \$30 administrative charge can be refunded up to 10 business days before the seminar. An 80% refund can be obtained with written notice of cancellation between 5 and 10 business days prior to the program. No refund for cancellation less than 5 workdays prior, or for no-shows. Space cannot be guaranteed for walk-in or day-of registrations. Registrations are transferable one time only to another offering except as noted.

Please register early. Mail with Payment to: PO Box 301, Big Lake, MN 55309 • Fax: 763-263-8020 • Phone: 612-366-1983