# Paper

Students will write a 6-page paper (Times New Roman, 12 pt. font, 1 in. margins) on ethical guidelines for tax practitioners. The paper is based on the discussion of ethical guidelines covered in Chapter 17; however, students are expected to use source materials (e.g. Circular 230) in their paper.

The paper should focus on some aspect of ethical guidelines for tax professionals and should include a discussion of **Circular 230**. Examine the guidelines**.** Please note that a paper which addresses the ethical requirements for accountants or auditors will NOT meet the requirements for this class.

**This is just the proposal**

All professional tax practitioners need to be ethical when they are preparing tax return or giving advice, they must keep high standards and follow the rules strictly otherwise will be penalized. There are serval guidelines for tax practitioners, I’m going to be talking about the circular 230, which requires all CPAs, attorneys and enrolled agents to follow guild lines when they give legal advice or prepare tax return. IRS requires prepare tax Identification number before professional helps taxpayers so that way IRS make sure who was involved during fraudulent activities if there were any. It is very critical to follow guidelines otherwise practitioners can lose their license.