Ethical Issues in Federal Tax Practice: The Government Perspective

Speakers:
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User Fees: Proposed Regulations, *NPRM REG-122898-17*

- The IRS is proposing to increase the enrolled agent new or renewal user fee from $30 to $67.
- To determine the new user fee, the IRS projected its costs for the EA program for fiscal years 2018-2020.
- The IRS must receive written or electronic comments before January 18, 2019.
Litigation

- **Steele v. United States, (D.D.C.)**
- **AICPA v. IRS (D.C. Cir.)**
- **Other**
OTHER ETHICS HOT TOPICS
Other hot topics, continued

- IRS Transcripts
- Recent ABA Ethics Opinions
  - Formal Opinion 484: A Lawyer’s Obligations When Clients Use Companies or Brokers to Finance the Lawyer’s Fee (November 27, 2018)
  - Formal Opinion 483: Lawyers’ Obligations After an Electronic Data Breach or Cyberattack (October 17, 2018)
  - Formal Opinion 482: Ethical Obligations Related to Disasters (September 19, 2018)
  - Formal Opinion 481: A Lawyer’s Duty to Inform a Current or Former Client of the Lawyer’s Material Error (April 17, 2018)
  - Formal Opinion 480: Confidentiality Obligations for Lawyer Blogging and Other Public Commentary (March 6, 2018)
  - Formal Opinion 479: The “Generally Known” Exception to Former-Client Confidentiality (December 15, 2017)
- Other