

# Learning Objectives

Learning objectives for this course describe what the course participant will be able to do upon successful completion of the course.

Specific learning objectives for this course include the following.

- Identify a practitioner's obligations regarding client errors or omissions under Section 10.21.
- Identify a practitioner's obligations for the return of client records under Section 10.28.
- Identify the position standards.
- Identify the primary purpose and applicability of the IRC Section 7216(a) penalty provisions.
- Identify the circumstances requiring client consent when tax return information is disclosed by a tax preparer.
- Identify the required components of a valid consent.