

U MN Ethics 2020 - List of Resources

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3. LB&I Concept Unit, "Reasonable Cause and Good Faith," DCN PEN-C-001, [IRS.gov](https://www.irs.gov), April 20, 2020
4. IRS Penalty Relief Due to Reasonable Cause, [IRS.gov](https://www.irs.gov), March 20, 2020
5. "Circular 230 and Practicing Before the IRS," The Office of Professional Responsibility Webinar, [IRS.gov](https://www.irs.gov), June 4, 2020
6. Minnesota Rules 1105.7800, Code of Professional Conduct, [Revisor of Statutes, State of Minnesota](https://www.revisor.state.mn.us), Sept 2020
7. 26 USC 7623, Expenses of detection of underpayments and fraud, etc., Office of the Law Revision Counsel, United States Code, [U.S. House of Representatives](https://www.congress.gov), Sept 11, 2020
8. "Sample Consent to Disclose Information," [2016 National Income Tax Workbook](https://www.landgrant.edu), Land Grant University Tax Education Foundation, p 31
9. IRS Office of Chief Counsel Notice CC-2008-011, [IRS.gov](https://www.irs.gov), Feb 27, 2007
10. Section 140, International Federation of Accountants (IFAC): Code of Ethics for Professional Accountants, [ifac.org](https://www.ifac.org), Sept 2020
11. Yoo, Jamie, "Keep or Toss? A Guide to CPA Firm Record Retention," [Journal of Accountancy](https://www.journalofaccountancy.com), June 2020
12. Janotta Erickson, Anne, "What Are Your Record Retention Rights?" [MN Society CPA's Footnote](https://www.mnsocietycpa.org), Dec 2019/Jan 2020
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14. Shimamoto, Donny C. CPA, CITP, CGMA, "How Accountants can Improve a Business's COVID-19 Recovery and Resilience," [MN Society of CPAs Footnote](https://www.mnsocietycpa.org), June/July 2020
15. Migala, Jessica, "Your Coronavirus Teaching Moment," [AARP Bulletin](https://www.aarp.org), May 2020
16. Harrar, Sari, "Happiness in Hard Times," [AARP Magazine](https://www.aarp.org), June/July 2020
17. Galvin, Tammy, "Resilience," [Minnesota Monthly](https://www.minnesotamonthly.com), July/Aug 2020
18. Ovaska, Sarah, "How to Guard Client Finances Against Dementia," [aicpa.org](https://www.aicpa.org), January 1, 2020
19. Robinson, Anita, EA, "Tax Preparer Ethics in the Modern World," [EA Journal](https://www.eajournal.com), May/June 2020
20. Dean, Ryan, "Common Ethical Issues in a Tax Practice," [EA Journal](https://www.eajournal.com), May/June 2020
21. Wolfe, Joseph and Sterna, Stanley D., J.D., "Responding to Client Requests for Confidentiality," [AON/CNA](https://www.aon.com), August 2020
22. Walker, Sam, "Run a tight Ship the Navy Way," [The Wall Street Journal](https://www.wsj.com), June 15-16, 2019
23. [IRS Integrated Modernization Business Plan](https://www.irs.gov), [irs.gov](https://www.irs.gov), April 2019
24. Lover, Robert, "Between Us," [AARP Magazine](https://www.aarp.org), April-May 2020

25. Schneider, Mike, “Rallying staff resilience amid crisis,” Journal of Accountancy, September 2020
26. Bosch, Kelly, “Data is on of our most valuable assets...”, Journal of Accountancy, September 2020
27. “Enhancing Skepticism to Fight Fraud,” *Anti-Fraud Collaboration* Webinar, December 16, 2020

The complete list of resources will be published after the end of the classes on the U MN CCAPS web page.