

Appendix A

Sample provisions of Circular 230 and the AICPA's Statements on Standards
for Tax Services (SSTS) that relate to academic integrity concerns

Circular 230 or SSTS	Title	Explanation
Circular 230, Section 10.21	Knowledge of Client's Omission	Practitioner must promptly advise client of noncompliance, error, or omission on a submitted tax return and of the relevant consequences. Although not all such items are the result of deliberate cheating, they can be similar to cheating or seeing another student cheating on an exam or assignment.
Circular 230, Section 10.22	Diligence as to Accuracy	Practitioner must exercise due diligence in preparing returns and in making oral or written representations to Treasury and the IRS. This relates to one of the reasons to avoid plagiarism, as copying another's work can lead to inaccurate and/or inapplicable conclusions.
Circular 230, Section 10.33	Best Practices for Tax Advisors	Includes "[a]cting fairly and with integrity in practice before the Internal Revenue Service." Complements the expectation that students do so in the academic context.
Circular 230, Section 10.36	Procedures to Ensure Compliance	Just as firms must have adequate procedures in effect to ensure their members, associates, and employees comply with Circular 230, so too must colleges and universities have academic integrity policies and procedures.
SSTS No. 3	Certain Procedural Aspects of Preparing Returns	Includes that a member "should not ignore the implications of information furnished and should make reasonable inquiries if the information furnished appears to be incorrect, incomplete, or inconsistent either on its face or on the basis of other facts known to the member." Similar to Circular 230, Section 10.22,

		<p>this statement relates to one of the reasons to refrain from plagiarism — to avoid making inaccurate and/or inapplicable conclusions.</p>
SSTS No. 6	<p>Knowledge of Error: Return Preparation and Administrative Proceedings</p>	<p>Member must inform taxpayer of error on previously filed return, explain consequences, recommend remedial action, and consider withdrawing from preparing the return if the taxpayer refuses to correct an error in a prior return. Member must request permission to disclose error in previously filed return if in an administrative proceeding with respect to that return and consider withdrawing if the taxpayer refuses. Some errors, or the refusal to correct or disclose an error, correlate to cheating or seeing another student cheating on an exam or assignment.</p>