

---

---

# TABLE OF CONTENTS

---

---

|                                                             |            |
|-------------------------------------------------------------|------------|
| <b>Chapter 1: Ethics and the Tax Professional</b>           | <b>1</b>   |
| Chapter 1: Test Your Knowledge                              | 31         |
| Chapter 1: Solutions and Suggested Responses                | 33         |
| <b>Chapter 2: Statements on Standards for Tax Services</b>  | <b>35</b>  |
| Chapter 2: Test Your Knowledge                              | 55         |
| Chapter 2: Solutions and Suggested Responses                | 57         |
| <b>Chapter 3: Professional Regulation in New York State</b> | <b>59</b>  |
| Chapter 3: Test Your Knowledge                              | 65         |
| Chapter 3: Solution and Suggested Responses                 | 67         |
| <b>Chapter 4: Rules of the Board of Regents</b>             | <b>69</b>  |
| Chapter 4: Test Your Knowledge                              | 99         |
| Chapter 4: Solutions and Suggested Responses                | 101        |
| <b>Glossary</b>                                             | <b>103</b> |
| <b>Index</b>                                                | <b>105</b> |
| <b>Final Exam Copy</b>                                      | <b>106</b> |