

December 9, 2025

Issue Number: 2025-18. IRS Webinar: Professional Conduct in Tax Practice – A Circular 230 Overview

[Register now](#) for the Internal Revenue Service webinar on “Professional Conduct in Tax Practice: A Circular 230 Overview.”

The IRS is holding the webinar on Wednesday, Dec. 17, 2025, at 2 p.m. ET (1 p.m. CT, noon AZ and MT, 11 a.m. Pacific, 10 a.m. AK, 9 a.m. HI). The session will last 120 minutes, including a live Q&A.

After completing this session, participants will be able to:

- Identify key statutory and regulatory authorities underlying Circular 230 and enforcement by the IRS Office of Professional Responsibility (OPR);
- Describe OPR’s mission, structure, and investigatory process;
- Explain the scope and structure of Circular 230 as it governs “practice” before the IRS by “practitioners”;
- Identify the key provisions of Circular 230 relating to standards of competency and due diligence expected of practitioners, and;
- Locate reliable IRS and OPR resources and contact information to support continued ethical practice.

Tax professionals can earn 2 CE credits by participating in this live webinar. The category is Ethics.

This webinar will be recorded as an archival video.

The webinar is offered with closed captioning. Closed captioning displays the words that describe the audio portion of the program for viewers who are deaf or hard of hearing. Captions are available in English only.

IRS webinars can be viewed the day they air on smartphones and tablets.

Send any questions in advance of the program to cl.sl.web.conference.team@irs.gov.