

# *Federal Tax Penalties* ©

**Objective:** This course will provide an excellent overview of the most common federal tax penalties that can be imposed on taxpayers and their tax return preparers or tax advisors.

**What you will learn:**

- New penalties added by recent legislation
- Most commonly imposed penalties
- Differences between civil and criminal tax fraud
- What criminal penalties can be imposed
- The penalties that can be imposed on tax return preparers
- Who has personal liability exposure for trust fund taxes?
- Possible defenses to the imposition of penalties

**CPE:** 4 hours

**Level:** Overview

**Category:** Tax

**Prerequisites:** None