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Isaac M. O'Bannon • Nov. 13, 2023



In August 2022, the [American Institute of CPAs \(AICPA\)](#) released proposed revisions to the Statements on Standards for Tax Services (SSTs) for public comment. The AICPA's Tax Executive Committee (TEC) reviewed and adopted the updates to the SSTs on May 18, 2023; the [updated standards](#) will be effective on January 1, 2024.

The AICPA SSTs serve as the ethical framework for tax professionals and are enforceable tax standards for AICPA members. The standards were updated to keep

pace with the evolving tax profession. The goals of the revisions to the SSTs were to

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and otherwise.

- **Reliance on tools** – In today's tax practice environment, members rely on technology to provide services. Members need a standard that protects members by defining when they may reasonably rely on tools of all types used in the performance of tax services.
- **Representation of clients before taxing authorities** — The original standard was focused on compliance services. Since that time, tax practices have expanded into a variety of services including tax representation services. With the growth in these services, a separate standard for tax representation services was needed.

Additionally, the existing Interpretations and FAQs have been updated to reflect the reorganization of the revised tax standards with updated citations.

At the time of the drafting of the original standards, most of the tax services being provided were compliance-oriented and involved tax return preparation. The revision project reorganized the SSTs so that most of the existing standards have been incorporated into either general standards (SSTS No. 1) or compliance standards (SSTS No. 2). Because the new SSTs around data protection and reliance on tools are applicable to different types of tax services, they were also included with the general standards. The existing standard related to tax advisory services (SSTS No. 3) and the new standard related to representation services (SSTS No. 4) were determined to be unique and have been separately stated.

This alignment is intended to assist members in applying standards to specific tax practice situations and to help them understand the scope and expectations of these standards.

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