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# Tax Return Identity Theft Course Instructions

Author: Robert Minniti

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## Instructions to Participants

To assist the participant with navigating the learning process through to successful completion, this course has been produced with the following elements:

**Overview of Topics / Table of Contents:** In this electronic format you'll find a slide menu on the left side of the screen. This serves as your overview of topics for the program. You may navigate to any topic by clicking on the slide name.

**Definition of Key Terms / Glossary:** You'll find key terms defined for this program in the course information on the following page(s).

**Index / Key Word Search:** You can find information quickly in the PDF materials (slide handout plus any additional handouts) by using the search function built into your Adobe Reader.

**Review Questions:** Questions that test your understanding of the material are placed throughout the course. You'll see explanatory feedback pop up for each incorrect answer, and reinforcement feedback for the correct answer for every review question.

**Final Exam:** The final exam measures if you have gained the knowledge, skills, or abilities outlined in the learning objectives. You may submit your final exam at the end of the course. Exams are graded instantly. A minimum score of 70% is required to receive the certificate of completion. **You have one year from date of purchase to complete the course.**

**Course Evaluation:** Once you have successfully passed your online exam, please complete our online course evaluation. Your feedback helps Wolters Kluwer maintain its high quality standards!

## About This Course

This section provides information that is important for understanding the course, such as course level and prerequisites. Please consider this information when filling out your evaluation after completing the course.

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### Course Description

This course is designed for individuals who would like to obtain a basic understanding of tax refund identity fraud. The course will cover how criminals commit this type of fraud. How accounting and tax firms are involved when their clients are victims, how to assist your client in reporting the fraud to the proper authorities, and how to assist you client in filing an insurance claim for the fraud.

### Learning Objectives

Upon successful completion of this course, participants should be able to:

- Recognize the risks of tax return identity fraud
- Identify how to document how to report tax return identity fraud
- Identify how criminals commit acts of tax refund identity fraud
- Recognize how to assist your clients who are victims of tax refund identity fraud

### NASBA Field of Study

Taxes. Some state boards may count credits under different categories—check with your state board for more information.

### Course Level

Basic. Program knowledge level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

### Prerequisites

None.

### Advance Preparation

None.

### Course Expiration

AICPA and NASBA Standards require all Self-Study courses to be completed and the final exam submitted within 1 year from the date of purchase as shown on your invoice. No extensions are allowed under AICPA/NASBA rules.

## Key Terms

- **Common Law:** Consists of the usages and customs of a society as interpreted by the courts, it is also referred to as case law.
- **Embezzlement:** Theft of money or property by an employee or fiduciary from their employer.
- **Fraud:** A deception deliberately practiced in order to secure unfair or unlawful gain.
- **Hacker:** Someone attempting to gain access to a computer for malicious or illegal purposes.
- **Identifying Information:** Information such as a name, phone number, address or Social Security Number that can be used to identify an individual.
- **Misappropriation:** Obtaining something of value, or avoiding an obligation by deception or false statements; a type of fraud.
- **Occupational Fraud:** Fraud occurring in the workplace or relating to employment.
- **Shell Companies:** Legal business entities created for the purpose of committing fraud. There is no actual business, just the paperwork.