



## CALIFORNIA ALLIANCE OF TAXPAYER ADVOCATES

### Code of Ethics

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The purpose of the California Alliance of Taxpayer Advocates ("CATA") can be achieved only through maintaining the highest level of professional conduct. Taxation being fundamental in the relationships within society, and state and local taxation being the process in which members of CATA are engaged, a member's obligation always shall be directed to the furtherance of the public good, both as to the rights of taxpayers and as to the needs of public bodies for adequate financing. In activities relating to taxes assessed in the State of California, each member of CATA agrees:

1. To be professional and objective in performing responsibilities with governmental agencies, the client/employer and fellow members of CATA and not to engage in any conduct that discredits CATA, its membership or the tax profession or in any activity in connection with the member's involvement in a tax matter that constitutes a crime under applicable statutes.
2. To cooperate with CATA and its officers in all matters, including but not limited to the investigation, censure, discipline or expulsion of members who by their conduct prejudice their professional status or the reputation of CATA or violate any provision of this Code of Ethics.
3. To not knowingly furnish inaccurate, deceitful or misleading information or to knowingly withhold material information in any representation of fact to CATA in a membership application or renewal form.
4. To not prepare or use in any manner, for any purpose, a resume or statement of professional qualifications that is materially inaccurate, misleading or false.
5. To not state or imply CATA authorization, endorsement or approval of any business, product or service.
6. To report immediately in writing to the CATA Board of Directors any action of any CATA member who, in the opinion of the reporting member, has violated any provision of this Code of Ethics.
7. To treat as confidential all information received from a confidential source unless use or dissemination of such information is authorized or required by law.
8. To not engage knowingly in any false, misleading or unlawful conduct or practice with respect to solicitation of a prospective taxpayer client.

9. To not engage knowingly in any false or misleading conduct or practice, or knowingly rely upon inaccurate, deceitful or misleading information, or knowingly withhold information which lawfully must be revealed with respect to any proceeding before any political subdivision or agency of the State or local government.
10. To not pay or promise to pay any compensation, give or promise to give anything of material value or offer any current or future employment to any person who is performing a public duty as an inducement either to perform or fail to perform any act related to such public duty.
11. To not initiate or pursue an appeal, protest, refund claim or other action on behalf of a taxpayer client for which, the member actually is aware, there is no basis in fact or law. When the member is uncertain as to whether such basis exists, the determination of whether a basis in fact or law exists must be made as soon as reasonably practicable.
12. To not have, acquire or seek a personal interest in a matter that the member knows to be adverse to the interests of such member's employer or taxpayer client.
13. For a member having supervisory responsibility for another tax professional, to not knowingly authorize, direct, permit or ratify any subordinate's act or omission that is declared unethical by this Code of Ethics, regardless whether the subordinate is a member of CATA.
14. To not state or imply that the member represents as a client any person, company or taxpayer that the member does not in fact represent, and to not file any document on behalf of such person, company or taxpayer without such party's authorization.
15. To refrain from taking any action for the express purpose of placing any person who is performing a public duty under a personal obligation to the member or the member's employer or taxpayer client.
16. To not represent, verbally or in writing, that the member or the member's employer can control, directly or indirectly, the official action of any person who is performing, or reasonably will be expected to perform, a public duty with respect to the member's taxpayer client, existing or prospective.