

# PROHIBITED ACTIVITIES

I have been advised of the information contained in Part 224 Prohibited Activities of the Interim Handbook of Employee Conduct and Ethical Behavior, Document 9335 as listed below related to outside activities.

## 224. Prohibited Activities

### 224.1 Service Rule

### 225.2-3 Miscellaneous Outside Activities

Employees may not engage in any outside employment or business activity, which gives rise to a real or apparent conflict of interest. Such incompatible activities include:

- a. **Legal Employment of Practice** - Legal activities involving Federal, state, local tax matters, or any matter in which the United States is a party.
- b. **Appearance on Behalf of Taxpayers** - Appearing on behalf of any taxpayer as an attorney, agent, or representative before any governmental agency, Federal, state, or local, in an action involving a tax matter except upon written authorization of the commissioner of the Internal Revenue Service.
- c. **Accounting** - Engaging in accounting, the use, analysis, and interpretation of financial records when such activity involves tax matters.
- d. **Bookkeeping** - Engaging in bookkeeping, the recording of transactions, record-making phase of accounting, when such activity is directly related to a tax determination.
- e. **Preparation of Tax Returns for Compensation** - Engaging in the preparation of tax returns for compensation, gift, or favor.

### Please note the following exceptions:

- a. Employees may be authorized to engage in the full range of bookkeeping activities, (the recording of transactions, record making phase of accounting), provided that such activity does not involve or influence a tax determination.
- b. Employees may be authorized to engage in bookkeeping and accounting activities which involve or influence a tax determination only in the following situations:
  1. Where an employee, whose official duties could not influence a tax determination or collection, wishes to keep the books for a firm owned or run by his or her immediate family and the prospects are remote for a conflict of interest;
  2. Where the activity is for a civic, religious, educational, or charitable nonprofit organization and is unpaid; and
  3. Where the employee has been given permission to otherwise engage in a business with a spouse.

### (Please check one)

- If employed by the Internal Revenue Service, I will not engage in these activities while in a pay or nonpay status. I understand that failure to abide by these regulations can result in disciplinary action up to and including removal from the Service.
- I am not completing Form 7995, Outside Employment or Business Activity Request, at this time since I plan to resign my current job if employed by the Internal Revenue Service.

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Print Name

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Sign Name

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Date