

EXHIBIT 1 SSTS PASSAGES SURVEYED

Passage 1: As a CPA, you should not recommend a tax treatment on any item on a return to a client without a good faith belief that the position has a realistic possibility of being sustained administratively or judicially on its merits if challenged. [Statement 1-2(a)]

Passage 2: In addition to a duty to the taxpayer, a CPA has a duty to the tax system. [Statement 1-6]

Passage 3: As a CPA, you should, where relevant, advise the taxpayer regarding potential penalty consequences of a tax position, and the opportunity, if any, to avoid such penalties through disclosure. [Statement 1-2(d)]

Passage 4: As a CPA, you should not recommend a tax return position or prepare or sign a return reflecting a position that the CPA knows exploits the audit selection process of a taxing authority. [Statement 1-3(a)]

Passage 5: As a CPA, you should not recommend a tax return position that serves as a mere arguing position advanced solely to obtain leverage in the bargaining process of settlement negotiation with a taxing authority. [Statement 1-3(b)]

Passage 6: In preparing or signing a return, a CPA should make reasonable inquiries if the information furnished appears to be incorrect, incomplete, or inconsistent either on its face or on the basis of other facts known to a CPA. [Statement 3-2]