



Mapping of Existing Standards to Updated Standards Effective January 1, 2024

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The following table maps the existing Statements on Standards for Tax Services (SSTs) effective January 1, 2010 to the revised SSTs that will be effective January 1, 2024 and provides additional details related to the revisions.

Table Mapping: Current SSTs to Revised SSTs		
SSTs Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTs Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	Contributors (NEW)	Members of the Tax Executive Committee, Tax Practice Responsibilities Committee, SSTS Revision Task Force, and AICPA staff who participated in the issuance of the revised standards are listed. Similar information was provided in the extant standards without a separate heading at the end of the document.
	Introduction (NEW)	Similar information was provided in the extant standards without a separate heading at the bottom of the page, which listed the members and staff who contributed to that project at the end of the document.
	Background (NEW)	The existing history and updates have been relocated and included in the “Background” section of the document.
	Explanation of the Revisions to the SSTs (NEW)	This section provides an explanation of the revisions to the standards, including information on the reorganization and descriptions on the three new standards – Data Protection, Reliance on Tools, and Tax Representation – and other concerns.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
Preface	Preface (modified)	<p>This now includes extant language that is identified as Tax Standards and the AICPA Code of Professional Conduct, along with an “Ongoing Process” section with revisions, a “Forms of Standards” section (new), and a “Definitions” section (new).</p> <p>The “Definitions” section was added to the beginning of the document because these terms are used throughout the standards. There is no change to the existing definition of “taxpayer” or “tax position” from extant standards. The definition of <i>member</i> is added to reinforce the applicability of standards</p>
History		The existing history and updates have been relocated and included in the “Background” section of the document.
Ongoing process		This content is revised and relocated into the “Preface”.
SSTS No. 1, <i>Tax Return Positions</i>	SSTS No. 1, <i>General Standards for Members Providing Tax Services</i> (NEW)	This is a new standard specifically addressing general matters applicable to all tax services. It consolidates into a single standard guidance from extant SSTS Nos. 1 and 5, and adds new standards on data protection and reliance on tools.
	1.1 Advising on Tax Positions	
Introduction	Introduction	
No. 1 Introduction – ¶1	1.1.1 (modified)	<p>This adds reference to tax positions mentioned in the new SSTS No. 2.</p> <p>The definition of <i>tax return position</i> and <i>taxpayer</i> is relocated to the “Definitions” section.</p>

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 1 Introduction – ¶2	1.1.2	
No. 1 Introduction – ¶3	1.1.3 (modified)	This deletes reference to signing tax returns because this is now covered in the new SSTS No. 2.
Statement	Standard	
No. 1 Statement – ¶4		This is relocated to paragraph 1.1.5.
	1.1.4 (NEW)	This expands on the definition of <i>tax position</i> as stated in the “Definitions” section.
No. 1 Statement – ¶5	1.1.5 (modified)	This includes extant paragraph 4 and adds a new reference to written standards of other taxing authorities. If the position’s likelihood exceeds the “realistic possibility of success” standard, then these other standards should be followed.
No. 1 Statement – ¶6		This is relocated to paragraph 2.1.7.
No. 1 Statement – ¶7		This is relocated to paragraph 2.1.8.
	1.1.6 (NEW)	This adds reference to due diligence and professional judgment when advising on tax positions.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 1 Statement – ¶8	1.1.7 (modified)	This deletes reference indicating that a member has a responsibility to be an advocate for a taxpayer.
Explanation	Explanations	
No. 1 Explanation – ¶9	1.1.8 (modified)	This deletes reference to signing returns but keeps the rest of extant paragraph. This also relocates extant paragraph with reference to signing returns to paragraph 2.1.10.
No. 1 Explanation – ¶10		This is relocated to paragraph 2.1.11.
No. 1 Explanation – ¶11	1.1.9	
No. 1 Explanation – ¶12	1.1.10	
No. 1 Explanation – ¶13	1.1.11	
No. 1 Explanation – ¶14		This is relocated to paragraph 2.1.14.
No. 1 Explanation – ¶15	1.1.12	
No. 1 Explanation – ¶16		This is relocated to paragraph 2.1.3.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
SSTS No. 2, <i>Answers to Questions on Returns</i>	2.2 Tax Return Questions	
Introduction	Introduction	
No. 2 Introduction – ¶1	2.2.1	
Statement	Standard	
No. 2 Statement – ¶2	2.2.2 (modified)	This adds reference to acts required before signing as a preparer.
Explanation	Explanations	
No. 2 Explanation – ¶3	2.2.3 (modified)	Examples of questions that might affect a tax filing from extant standards have been edited and relocated to paragraph 2.2.4.
No. 2 Explanation – ¶3	2.2.4 (NEW)	This paragraph discusses whether specific questions are applicable to a taxpayer and includes the edited examples from extant paragraph 3.
No. 2 Explanation – ¶4	2.2.5	
No. 2 Explanation – ¶5	2.2.6	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 2 Explanation – ¶6	2.2.7 (modified)	This adds the requirement to advise a client if an omission of an answer may cause the return to be incomplete or result in penalty assessment.
No. 2 Explanation – ¶7	2.2.8	
SSTS No. 3, <i>Certain Procedural Aspects of Preparing Returns</i>	2.3 Reliance on Information From Others	
Introduction	Introduction	
No. 3 Introduction – ¶1	2.3.1	
Statement	Standard	
No. 3 Statement – ¶2	2.3.2	
No. 3 Statement – ¶3	2.3.3 (modified)	This deletes the reference to the example, “such as taxpayer maintenance of books and records or substantiating documentation to support the reported deduction or tax treatment.”
No. 3 Statement – ¶4	2.3.4 (modified)	This adds reference to other sources including, but not limited to, the tax return of another taxpayer.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
Explanation	Explanations	
No. 3 Explanation – ¶5	2.3.5	
No. 3 Explanation – ¶6	2.3.6	
No. 3 Explanation – ¶7	2.3.7	
No. 3 Explanation – ¶8	2.3.8	
No. 3 Explanation – ¶9	2.3.9	
SSTS No. 4, <i>Use of Estimates</i>	2.4 Use of Estimates	
Introduction	Introduction	
No. 4 Introduction – ¶1	2.4.1 (modified)	This adds that responsibility of the data lies with the taxpayer.
Statement	Standard	
No. 4 Statement - ¶2	2.4.2 (modified)	This adds reference to estimates provided by others but authorized by the taxpayer.
Explanation	Explanations	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 4 Explanation - ¶3	2.4.3	
No. 4 Explanation - ¶4	2.4.4	
No. 4 Explanation - ¶5	2.4.5 (modified)	This adds reference that a member should inform a taxpayer that it is the taxpayer’s duty to maintain records that support the return.
No. 4 Explanation – ¶6	2.4.6	
No. 4 Explanation – ¶7	2.4.7	
SSTS No. 5, <i>Departure From a Position Previously Concluded in an Administrative Proceeding for Court Decisions</i>	2.5 Departure From Previous Positions	
Introduction	Introduction	
No. 5 Introduction – ¶1	2.5.1	
No. 5 Introduction – ¶2	2.5.2	
No. 5 Introduction – ¶3	2.5.3	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
Statement	Standard	
No. 5 Statement – ¶4	2.5.4 (modified)	This adds reference to tax return positions in section 2.1.
Explanation	Explanations	
No. 5 Explanation – ¶5	2.3.5 (modified)	This adds a statement regarding “unless the taxpayer is contractually bound to a particular tax treatment.”
No. 5 Explanation – ¶6	2.5.6	
SSTS No. 6, <i>Knowledge of Error: Return Preparation and Administrative Proceedings</i>	1.2 Knowledge of Errors	
Introduction	Introduction	
No. 6 Introduction – ¶1	1.2.1 (modified)	This adds an additional example to the extant language about an error in a representation engagement.
No. 6 Introduction – ¶1	1.2.2	
No. 6 Introduction – ¶2	1.2.3	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	1.2.4 (NEW)	This references that taxing authorities may impose specific standards in connection with errors discovered during tax engagements.
No. 6 Introduction – ¶3	1.2.5	
Statement	Standard	
No. 6 Statement – ¶4	1.2.6 (modified)	This adds reference to errors in an administrative filing and a representation engagement. This formally references paragraph 3.1.3 related to the documentation of the advice and the form that the provided advice would take.
No. 6 Statement – ¶5	1.2.7 (modified)	This adds reference to prior-year returns.
No. 6 Statement – ¶6		Deleted.
	1.2.8	This repeats a portion of extant paragraph 4 and reinforces the need to review the continuance of the client relationship if the client refuses to correct a previously discovered error.
	1.2.9 (NEW)	This addresses the possible allegations of fraud by a taxpayer and the member’s responsibilities in connection with recommending legal counsel be consulted.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
Explanation	Explanations	
No. 6 Explanation – ¶7	1.2.10	This formally references paragraph 3.1.3 related to the documentation of the advice and the form that the provided advice would take and adds extant paragraph 14.
No. 6 Explanation – ¶8	1.2.11	
No. 6 Explanation – ¶9	1.2.12	
	1.2.13 (NEW)	This references a member’s responsibility to both the taxpayer and tax system.
No. 6 Explanation – ¶10	1.2.14	
No. 6 Explanation – ¶11		Relocated to paragraph 1.2.9.
No. 6 Explanation – ¶12	1.2.15	
No. 6 Explanation – ¶13	1.2.16	
No. 6 Explanation – ¶14		This is relocated to paragraph 1.2.10.
	1.3 Data Protection (NEW)	This is a new standard about making reasonable efforts to safeguard taxpayer data.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	Introduction	This states responsibilities for data protection while performing taxpayer services.
	1.3.1	
	1.3.2	
	1.3.3	
	Standard	Efforts were made to have standards as limited as possible to make them reasonable but still enforceable.
	1.3.4	
	1.3.5	
	Explanations	Multiple examples are provided to explain reasonable efforts to safeguard taxpayer data.
	1.3.6	
	1.3.7	
	1.3.8	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	1.3.9	
	1.3.10	
	1.3.11	
	1.3.12	
	1.3.13	
	1.4 Reliance on Tools (NEW)	This new standard defines when members may reasonably rely on tools in the performance of tax services.
	Introduction	The definition of tools is provided.
	1.4.1	
	1.4.2	
	Standard	Professional judgment must be used in reliance on tools. The guidance is intentionally broad in scope.
	1.4.3	
	1.4.4	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	Explanations	Tools should be used to improve efficiency and enhance a member’s understanding of an issue; tools cannot supplant professional judgment.
	1.4.5	
	1.4.6	
	1.4.7	
	1.4.8	
	SSTS No. 2, <i>Standards for Members Providing Tax Compliance Services, Including Tax Return Positions</i>	This new standard specifically addresses tax compliance services and consolidates guidance from extant SSTS Nos. 1–5 into a single standard.
	2.1 Tax Return Positions (NEW)	
	Introduction	
	2.1.1	This replicates extant SSTS No. 1, paragraph 1 but removes definitions of <i>tax return position</i> and <i>taxpayer</i> because these have been relocated to the “Definitions” section.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	2.1.2 (NEW)	This adds reference to tax positions mentioned in section 1.1 of SSTS No. 1 and also references section 2.3.
	2.1.3	This replicates extant SSTS No. 1, paragraph 16.
	2.1.4	This replicates extant SSTS No. 1, paragraph 2.
	Standard	
	2.1.5 (NEW)	This adds reference to the definition of <i>tax position</i> in paragraph 1.1.4.
	2.1.6	This includes extant SSTS No. 1, paragraphs 4 and 5 and adds reference to written standards of other taxing authorities. If they exceed the “realistic possibility of success” standard, then these other standards should be followed.
	2.1.7	This replicates extant SSTS No. 1, paragraph 6.
	2.1.8	This replicates extant SSTS No. 1, paragraph 7.
	2.1.9 (NEW)	This adds guidance related to tax positions proposed by other parties, as referenced in section 2.3.

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	Explanations	
	2.1.10	This replicates extant SSTS No. 1, paragraph 9.
	2.1.11 (modified)	This replicates extant SSTS No. 1, paragraph 10 but deletes the statement referencing the fact that the standards that apply to a taxpayer may differ from those that apply to a member.
	2.1.12	This replicates extant SSTS No. 1, paragraph 12.
	2.1.13	This replicates extant SSTS No. 1, paragraph 13.
	2.1.14	This replicates extant SSTS No. 1, paragraph 14.
	2.1.15 (modified)	This replicates extant SSTS No. 1, paragraph 15 and provides guidance when a member believes disclosure is required and the taxpayer chooses not to disclose.
SSTS No. 7, <i>Form and Content of Advice to Taxpayers</i>	SSTS No. 3, <i>Standards for Members Providing Tax Consulting Services</i>	
Introduction	Introduction	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 7 Introduction – ¶1	3.1.1 (modified)	This sentence was deleted: “The statement does not, however, cover a member’s responsibilities when the expectation is that the advice rendered is likely to be relied on by parties other than the taxpayer.” The deleted sentence was modified and relocated to paragraph 3.1.14.
Statement	Standard	
No. 7 Statement – ¶2	3.1.2 (modified)	This adds reference to the definition of <i>competence</i> under the “Competence” interpretation (ET sec. 1.300.010) of the AICPA Code of Professional Conduct.
No. 7 Statement – ¶2	3.1.3	This replicates the remaining portion of extant SSTS No. 1, paragraph 2.
No. 7 Statement – ¶3	3.1.4 (modified)	This adds reference to tax return positions in section 2.1.
No. 7 Statement – ¶4	3.1.5 (modified)	This adds reference to the requirement of a member to communicate subsequent developments if the member was engaged to implement previously provided tax advice or is engaged to specifically do so.
Explanation	Explanations	
No. 7 Explanation – ¶5	3.1.6	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 7 Explanation – ¶6	3.1.7	
No. 7 Explanation – ¶7	3.1.8	
No. 7 Explanation – ¶8	3.1.9	
No. 7 Explanation – ¶9	3.1.10	
No. 7 Explanation – ¶10	3.1.11	
No. 7 Explanation – ¶11		Deleted.
	3.1.12 (NEW)	This adds guidance about a member advising on a position but is not engaged to prepare or sign a tax return; as long as the member advises the taxpayer on the appropriate disclosure, the standard is satisfied.
	3.1.13 (NEW)	This adds guidance about a member who believes that a taxpayer penalty may be assessed; the member should advise the taxpayer about the possible penalty and opportunities for penalty avoidance with appropriate disclosure. This also states that it is the taxpayer’s responsibility to decide whether and how to disclose.

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
No. 7 Introduction – ¶1	3.1.14	This sentence was modified and relocated from extant SSTS No. 7, paragraph 1 related to advice likely to be relied on by parties other than the taxpayer.
	SSTS No. 4, <i>Standards for Members Providing Tax Representation Services</i> (NEW)	This is a new standard on taxpayer representation, which focuses on the representation relationship.
	Introduction	This standard is limited to representations before an applicable taxing authority. It also references guidance from other sources that must be adhered to, as well as provides guidance when a member is aware of an error in a representation relationship.
	4.1.1	
	4.1.2	
	Standard	This provides guidance regarding the steps a member needs to address throughout the course of the representational relationship.
	4.1.3	
	4.1.4	

SSTS Nos. 1–7 (Effective January 1, 2010, and updated April 30, 2018, to include revised AICPA Code of Professional Conduct citations)	SSTS Nos. 1–4 (Effective January 1, 2024)	Notes related to the changes
	4.1.5	
	4.1.6	
	4.1.7	
	4.1.8	
	Explanations	This addresses multiple subject areas that members need to be familiar with during the representation engagement, including those imposed by the taxing authorities as well as those included in the AICPA Code of Professional Conduct.
	4.1.9	
	4.1.10	



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