

### MST Ethical Awareness and Competence Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Identifies ethical issues commonly faced by tax professionals.</b>	Identification of ethical concerns is sparse or missing	Identifies only some of the ethical concerns in a complex situation; omits at least one major point	Identifies most of the ethical concerns in a complex situation; omits a few minor points	Completely and thoughtfully identifies all ethical concerns in a complex situation
<b>Properly analyzes ethical tax issues.</b>	Knowledge/Application of appropriate ethical standard to complex situation is missing or incorrect	Knowledge/Application of appropriate ethical standard to complex situation is superficial or incomplete; omits at least one major point	Knowledge/Application of appropriate ethical standard to complex situation is good, but missing some details or nuances	Knowledge/Application of appropriate ethical standard to complex situation is insightful and complete
<b>Makes appropriate recommendations for Action</b>	Approach/plan for corrective action is unrealistic or missing	Approach/plan for corrective action fails to consider at least one major point or condition	Approach/plan for corrective action is mostly complete, but missed some minor considerations	Approach/plan for corrective action is realistic, thoughtful, and complete