

§ 10.0

10.8 Customhouse brokers.

Subpart B—Duties and Restrictions Relating to Practice Before the Internal Revenue Service

- 10.20 Information to be furnished.
- 10.21 Knowledge of client's omission.
- 10.22 Diligence as to accuracy.
- 10.23 Prompt disposition of pending matters.
- 10.24 Assistance from or to disbarred or suspended persons and former Internal Revenue Service employees.
- 10.25 Practice by former government employees, their partners and their associates.
- 10.26 Notaries.
- 10.27 Fees.
- 10.28 Return of client's records.
- 10.29 Conflicting interests.
- 10.30 Solicitation.
- 10.31 Negotiation of taxpayer checks.
- 10.32 Practice of law.
- 10.33 Best practices for tax advisors.
- 10.34 Standards with respect to tax returns and documents, affidavits and other papers.
- 10.35 Requirements for covered opinions.
- 10.36 Procedures to ensure compliance.
- 10.37 Requirements for other written advice.
- 10.38 Establishment of advisory committees.

Subpart C—Sanctions for Violation of the Regulations

- 10.50 Sanctions.
- 10.51 Incompetence and disreputable conduct.
- 10.52 Violations subject to sanction.
- 10.53 Receipt of information concerning practitioner.

Subpart D—Rules Applicable to Disciplinary Proceedings

- 10.60 Institution of proceeding.
- 10.61 Conferences.
- 10.62 Contents of complaint.
- 10.63 Service of complaint; service of other papers; service of evidence in support of complaint; filing of papers.
- 10.64 Answer; default.
- 10.65 Supplemental charges.
- 10.66 Reply to answer.
- 10.67 Proof; variance; amendment of pleadings.
- 10.68 Motions and requests.
- 10.69 Representation; ex parte communication.
- 10.70 Administrative Law Judge.
- 10.71 Discovery.
- 10.72 Hearings.
- 10.73 Evidence.
- 10.74 Transcript.

31 CFR Subtitle A (7–1–10 Edition)

- 10.75 Proposed findings and conclusions.
- 10.76 Decision of Administrative Law Judge.
- 10.77 Appeal of decision of Administrative Law Judge.
- 10.78 Decision on review.
- 10.79 Effect of disbarment, suspension, or censure.
- 10.80 Notice of disbarment, suspension, censure, or disqualification.
- 10.81 Petition for reinstatement.
- 10.82 Expedited suspension.

Subpart E—General Provisions

- 10.90 Records.
- 10.91 Saving provision.
- 10.92 Special orders.
- 10.93 Effective date.

AUTHORITY: Sec. 3, 23 Stat. 258, secs. 2–12, 60 Stat. 237 *et seq.*; 5 U.S.C. 301, 500, 551–559; 31 U.S.C. 330; Reorg. Plan No. 26 of 1950, 15 FR 4935, 64 Stat. 1280, 3 CFR, 1949–1953 Comp., p. 1017.

SOURCE: Department Circular 230, Revised, 31 FR 10773, Aug. 13, 1966, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 10 appear by T.D. 9359, 72 FR 54544, Sept. 26, 2007.

§ 10.0 Scope of part.

This part contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, and other persons representing clients before the Internal Revenue Service. Subpart A of this part sets forth rules relating to authority to practice before the Internal Revenue Service; subpart B of this part prescribes the duties and restrictions relating to such practice; subpart C of this part contains rules relating to disciplinary proceedings; subpart D of this part contains rules applicable to disqualification of appraisers; and Subpart E of this part contains general provisions, including provisions relating to the availability of official records.

[59 FR 31526, June 20, 1994]

Subpart A—Rules Governing Authority to Practice

SOURCE: T.D. 9011, 67 FR 48765, July 26, 2002, unless otherwise noted.