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§ 26.7701–1 Tax return preparer.

(a) *In general*. For the definition of a tax return preparer, see § 301.7701–15 of this chapter.

(b) *Effective/applicability date*. This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78453, Dec. 22, 2008]

PARTS 27–29 [RESERVED]