

Internal Revenue Service, Treasury

§ 26.7701-1

§ 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]