

Office of the Secretary of the Treasury

§ 10.0

10.9 Continuing education providers and continuing education programs.

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

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- 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.
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- 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 Competence.
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- 10.37 Requirements for written advice.
- 10.38 Establishment of advisory committees.

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- 10.50 Sanctions.
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- 10.70 Administrative Law Judge.
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- 10.90 Records.
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- 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. 321; 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.

(a) This part contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, enrolled retirement plan agents, registered tax return preparers, and other persons representing taxpayers before the Internal Revenue Service. Subpart A of this part sets forth rules relating to the 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 prescribes the sanctions for violating the regulations; subpart D of this part contains the rules applicable to disciplinary proceedings; and subpart E of this part contains general provisions relating to the availability of official records.

(b) *Effective/applicability date.* This section is applicable beginning August 2, 2011.

[T.D. 9527, 76 FR 32300, June 3, 2011]