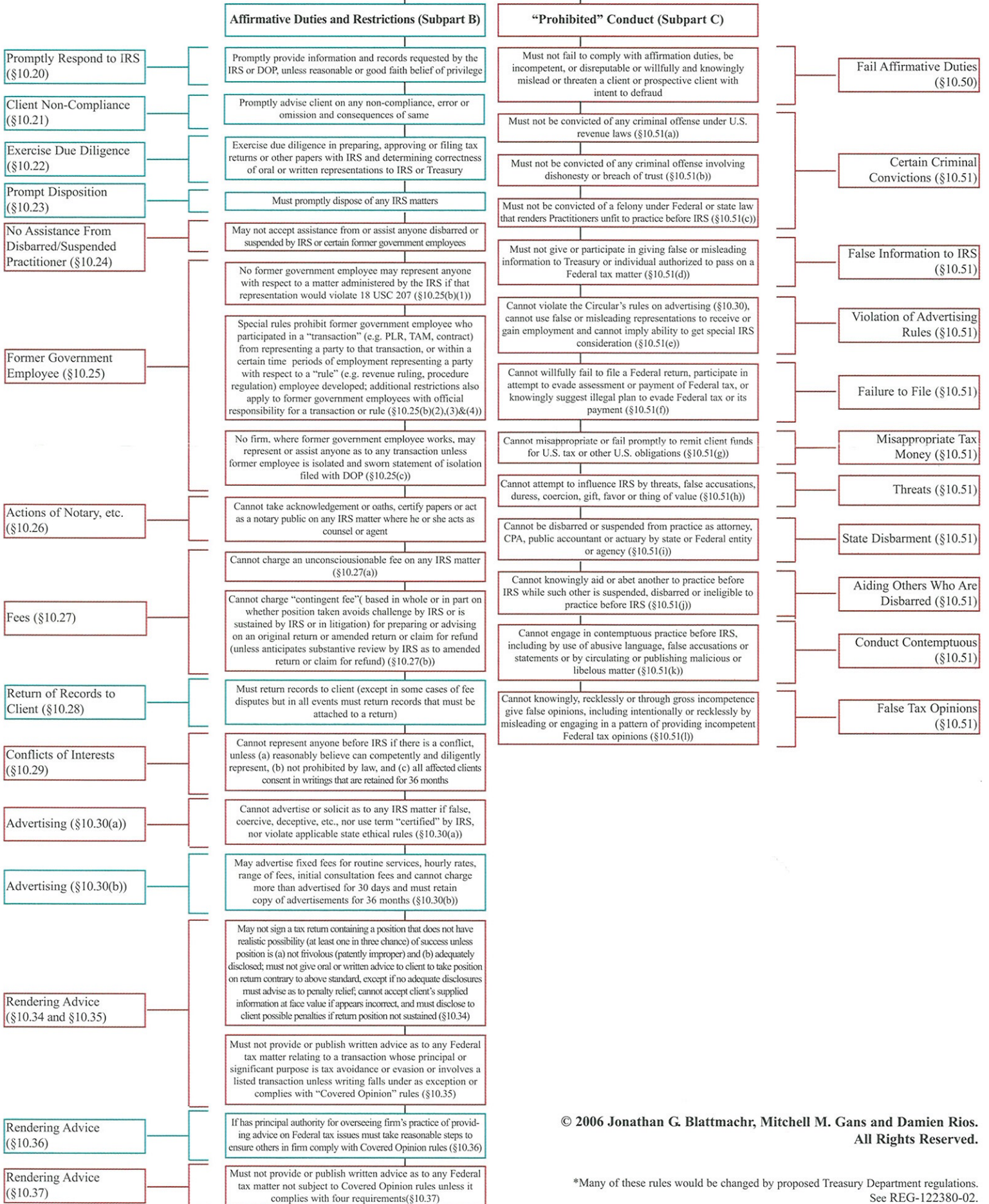


Circular 230*

OVERVIEW:	Provides rules of conduct for individuals practicing before the IRS, enforced by the Director of Practice (DOP), appointed by the Secretary of the Treasury
BASIC ORGANIZATION:	Subpart A - Rules governing authority to practice / Subpart B - Duties and restrictions relating to practice before the IRS Subpart C - Sanctions for violation of the regulations / Subpart D - Rules applicable to disciplinary proceedings Subpart E - General provisions
APPLICATION:	Applies to lawyers and accountants representing a taxpayer before the IRS and to enrolled agents, enrolled actuaries and appraisers
CONDUCT:	Sets forth affirmative duties and prohibited conduct by lawyers and accountants who practice before the IRS and enrolled agents ("Practitioner")
CONSEQUENCES:	Treasury, after notice and opportunity for a proceeding, may censure, or suspend or disbar from practice before the IRS any Practitioner who willfully violates affirmative duty or engages in prohibited activity, except that such discipline also may be imposed if through recklessness or gross incompetence the Practitioner violates any of §§10.34, 10.35, 10.36, or 10.37



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*Many of these rules would be changed by proposed Treasury Department regulations.
See REG-122380-02.