

## OPR Issues Practice Guidelines for Sanctioned Practitioners

by [Jeremiah Coder](#)

The IRS Office of Professional Responsibility provided practitioners who are suspended or disbarred from practice under Circular 230 with a list of approved and prohibited actions during the disciplinary period, posting guidelines to the office's website August 24.

During the time of disbarment or suspension from practice, affected individuals are not allowed to engage in the following actions that are defined as practice under Circular 230 section 10.2(a)(4): prepare or file documents with the IRS; represent clients at conferences or hearings; render written advice with the potential for tax avoidance or evasion; engage in acts requiring a filed power of attorney with the IRS; hold themselves out as eligible to practice before the IRS; or assist in any other matters constituting practice before the IRS.

However, OPR said that suspended or disbarred individuals may: represent themselves in personal matters before the IRS, or as an authorized trustee or fiduciary; appear as witnesses on behalf of a taxpayer; furnish requested information to the IRS; and receive information pursuant to a valid Tax Information Authorization.

The notice tells practitioners that failure to abide by the guidelines will serve as "a factor militating against the individual's reinstatement to practice."

OPR Director Karen Hawkins told Tax Analysts that the guidance on practice restrictions was reissued to take into account that, as of August 2, paid tax return preparation "is for all purposes practice before the Internal Revenue Service."

There are "disciplined practitioners who do not seem to understand the seriousness of a suspension or disbarment from practice and who continue to try to act in tax matters before the IRS," she said. "These guidelines are meant to be taken seriously and to remind Circular 230 practitioners under discipline that they are expected to abide by these practice restrictions as a condition to the possibility of future reinstatement.

"I also want to remind employers that providing assistance to, or receiving assistance from, a disciplined practitioner with respect to matters which involve practice before the IRS constitute separate violations of Circular 230 on the part of the employer," Hawkins said.

Juan F. Vasquez Jr., a partner at Chamberlain, Hrdlicka, White, Williams & Aughtry, said the inclusion of guidance on OPR evaluation of requests to be reinstated into practice before the IRS would be "helpful."

"Even though implied under section 10.2(a)(4) of Circular 230, to my knowledge this is the first time OPR has specifically included 'tax return preparation or filing' within the definition of 'documents,'" Vasquez said.

He added that now that preparer tax identification numbers fall under OPR's jurisdiction, "it may be helpful to amend section 10.2(a)(4)'s definition of 'Practice Before the Internal Revenue Service' to explicitly include 'tax return preparation and filing' within a nonexclusive list of items that encompass 'documents.'"

