

of Schedule UTP it is asked to produce during an examination:

(a) working drafts, revisions, or comments concerning the concise description of tax positions reported on Schedule UTP;

(b) the amount of any reserve related to a tax position reported on Schedule UTP; and

(c) computations determining the ranking of tax positions to be reported on Schedule UTP or the designation of a tax position as a Major Tax Position.

(4) Other than requiring the disclosure of the information on the schedule, the requirement to file Schedule UTP does not affect the policy of restraint.

(5) This announcement describes the policy of the Service for seeking the documents described in paragraph 1 and 3 from taxpayers and third parties during an examination. It does not create or imply the application of the attorney-client privilege, the tax advice privilege under section 7525 of the Code, or the work product doctrine to any document of any taxpayer or third party.

(6) These modifications to the policy of restraint will be incorporated into IRM 4.10.20.

DRAFTING INFORMATION

The principal author of this announcement is Kathryn Zuba of the office of Associate Chief Counsel (Procedure and Administration). For further information regarding this announcement, contact Kathryn Zuba at (202) 622-3400 (not a toll-free call).

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code; Correction

Announcement 2010-77

This document contains a corrected Announcement 2010-59. Announcement 2010-59 should have read:

This document contains a correction to Announcement 2010-47, 2010-30 I.R.B. 173, which contained an incorrect taxpayer name. The taxpayer name incorrectly read: “Thorek Hospital & Medical Center of Chicago, IL”.

The taxpayer name should have read: “Thorek Hospital & Medical Center Self Insurance Trust Fund of Chicago, IL”.

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Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

Announcement 2010-78

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

Disbarred from practice before the IRS—An individual who is disbarred is not eligible to represent taxpayers before the IRS.

Suspended from practice before the IRS—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

Censured in practice before the IRS—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual’s eligibility to represent taxpayers before the IRS, but OPR may subject the individual’s future representations to conditions designed to promote high standards of conduct.

Monetary penalty—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf and if it knew, or reasonably should have known, of the individual’s conduct.

Disqualification of appraiser—An appraiser who is disqualified is barred from presenting evidence or testimony in

any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (i.e., representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR’s complaint alleging violation of the regulations and issued a decision imposing one of