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# Office of Professional Responsibility

Standard Bearer for  
Integrity in Tax Practice



5/22/2012



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# OPR Mission

*“Interpret and apply the standards of practice for tax professionals in a fair and equitable manner”*





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# OPR Authority

31 U.S.C. §330 (1884)

Regulate the practice of representatives of persons before the Department of the Treasury

Authorizes determinations of practitioner “fitness”





# The Regulations

31 C.F.R. Part 10 (cir. 1886)

Treasury Circular No. 230 (1921)

- Authority to Practice
- Duties and Restrictions Relating to Practice
- Sanctions for Violations
- Disciplinary Procedures

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**20**  
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# Circular 230

Where can I find it? Online at  
[www.irs.gov/pub/irs-pdf/pcir230.pdf](http://www.irs.gov/pub/irs-pdf/pcir230.pdf)

Substantial revisions as of June 3,  
2011. Effective August 2, 2011

Form 2848 attestation.

“Rules of Engagement”





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# “Fitness to Practice”

good character

good reputation

necessary qualifications

competent





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# “Practice”

All matters

Presentation to the IRS

relating to a taxpayer’s rights,  
privileges, or liabilities

under laws or regulations  
administered by the IRS

preparing, filing, corresponding,  
communicating, written or oral advice,  
representing





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# OPR AUTHORITY

Practice Standards Oversight

Independent Investigations

Propose Discipline

Initiate Administrative Hearings

Initiate/respond to administrative  
Appeals





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# DISCIPLINE OPTIONS

Reprimand (Private)

Censure

Suspension

Disbarment

Monetary Sanction (Individuals and Firms)





# Calendar Year 2011 Discipline Results

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Activity	Attorney	CPA	EA	Totals
Total Receipts				726
Disbarments	2	4	1	7
Final Agency Decisions	5	7	1	13
Suspensions (All Types)	112	43	6	161
Reprimands				280
Censure				2
CWOS, LOJ				245
Total Dispositions				744





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**12**

# Burden of Proof

Monetary penalty, disbarment, or suspension in excess of 6 months = “Clear & Convincing” evidence.

Less than “Beyond a Reasonable Doubt”, but more than “Probable Cause” or “Preponderance of Evidence.”





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**12**

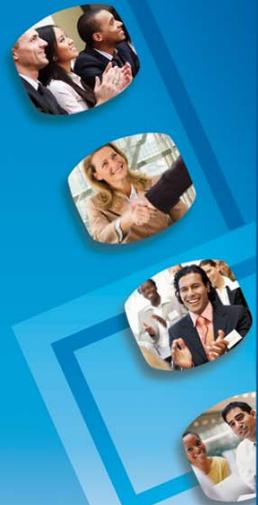
# Burden of Proof Willfulness

Practitioner's misconduct must be  
“willful.”

Willfulness =

- Cir 230 Regulation imposed a duty;
- Practitioner knew of this duty, and
- Practitioner voluntarily and intentionally violated that duty.

Does not require evil motive or intent.





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# OPR

## Address/Information

Office of Professional Responsibility

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SE:OPR Rm. 7238

Washington, D.C. 20224

For more info on OPR, Circular 230 and  
Disciplined Practitioners visit:

<http://www.irs.gov/>

Select “Tax Professionals”

Then “Circular 230 Tax Pros”

