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HEADLINE: #18 2015 TNT 90-18 ABA MEETING: LAPSED CLE, UNPAID DUES COULD RESULT IN PENALTY, HAWKINS SAYS. (Release Date: MAY 08, 2015) (Doc 2015-11187)

ABSTRACT: Attorneys arguing before the IRS who have failed to stay current on continuing legal education (CLE) or to pay their bar dues risk having the agency remove their power of attorney and thus their ability to argue, according to Karen Hawkins, director of the IRS Office of Professional Responsibility.

SUMMARY: Published by Tax Analysts(R)

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Speaking May 8 at the Diversity session of the American Bar Association Section of Taxation meeting in Washington, Hawkins said it's common knowledge that OPR has expedited authority to remove attorneys from practicing if they're found unfit, and thus lose their licenses for cause. But she said it's less well known that OPR will also take action when attorneys lose their licenses because of lapsed CLE or failure to pay dues.

Hawkins said OPR doesn't have the authority to discipline attorneys in those cases but will notify the IRS Centralized Authorization File, resulting in attorneys being removed from the rolls and receiving a "cease and desist" letter.

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"The next time that person tries to put a power of attorney in the system, it gets kicked," Hawkins said. "It usually wakes them up." To regain the ability to file a power of attorney, attorneys must come in and take the test to be an enrolled agent, she added.