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Issue Number: 2026-9. What is an Expedited Suspension: Understanding Its Use and Implications for Tax Practitioners

Expedited suspension is a critical process employed by the Office of Professional Responsibility (OPR) in the office's administration and enforcement of Circular 230, *Regulations Governing Practice before the Internal Revenue Service*. An expedited suspension under section 10.82 of [Circular 230](#) serves as a swift action to protect the interests of taxpayers and federal tax administration by suspending tax professionals from practice when particular conditions specified in the section are met. Circular 230 practitioners are attorneys, certified public accountants (CPAs), enrolled agents (EAs), enrolled retirement plan agents (ERPAs), and enrolled actuaries. This article explains what an expedited suspension is, what the necessary bases are for its use, and what tax practitioners should know about the overall process and its applicable procedures.

Availability and Use of Expedited Suspension

An expedited suspension can be enforced by the OPR's Director following notice and an opportunity to respond. The grounds that warrant such a suspension are stringent (with a high degree of factual certainty) and aim to address significant concerns about a practitioner's professional and ethical fitness to practice. The five bases for an expedited suspension are:

- Suspension or Revocation of a Credential (sec. 10.82(b)(1)): A state bar, board of accountancy, or other licensing authority or a federal court or agency suspended or revoked a practitioner's license to practice as an attorney, CPA, or actuary for cause.
- Conviction of Certain Crimes (10.82(b)(2)): A practitioner was convicted of any federal tax crime under the Internal Revenue Code, any crime involving dishonesty or breach of trust, or any felony involving conduct that makes the practitioner unfit to practice before the IRS.
- Violation of Sanctions ((b)(3)): A practitioner violated any conditions imposed by the OPR, under Circular 230 section 10.79(d),¹ after being sanctioned with a censure or suspension.
- Judicial Sanctions ((b)(4)): A court imposed a sanction on a practitioner in a civil or criminal proceeding that related to a third person's tax liability or the practitioner's own tax liability for:

¹ Section 10.79(d) states:

After being subject to the sanction of either suspension or censure, the future [taxpayer] representations of . . . [the] practitioner . . . shall be subject to specified conditions designed to promote high standards of conduct. These conditions can be imposed for a reasonable period in light of the gravity of the practitioner's violations.

- Conducting the proceeding primarily for delay,
- Advancing frivolous or groundless arguments in the proceeding, or
- Failing to pursue available administrative remedies before commencing the proceeding.

Court-imposed sanctions are discussed more below (go to the footnote).²

- Unfiled Tax Returns ((b)(5)): A practitioner “demonstrated a pattern of willful disreputable conduct” by failing to file required federal tax returns for four of the last five consecutive tax years or failing to file required returns due less than annually (e.g., quarterly) for five of the last seven consecutive tax periods.

Each basis for the expedited suspension, such as a conviction or loss of license, must have occurred within five years of the OPR initiating the expedited suspension.

Implementing an Expedited Suspension

The process begins with the OPR serving on the practitioner an Order to Show Cause (OSC) why they should not be suspended from practice before the IRS. The practitioner then has 30 days to

² According to one legal treatise (FEDERAL PRACTICE AND PROCEDURE) :

All courts have inherent authority, as well as authority conferred by applicable law or rules, to sanction a party’s counsel for improper conduct in their practice before the court. . . . Although the imposition of sanctions by . . . [a federal] district court most often . . . [is conceived of in the context of] a violation of Federal Rule of Civil Procedure 11 [*Signing Pleadings, Motions, and Other Papers; Representations to the Court; Sanctions*], in actual practice federal judges often rely on a variety of other sources of judicial power. Included among these are the sanction rules of the forum state, judicial sanction powers incorporated in local district court rules, or [other] Federal Rule[s] . . . [or sections] of the United States Code . . . , or a federal district judge’s historic inherent power to impose sanctions, which is employed on many occasions to discipline inappropriate lawyer behavior

5A Fed. Prac. & Proc. Civ. (Wright & Miller) § 1336, *Consequences of Litigation Misconduct—In General* (4th ed. 2025 Update) (internal footnotes and citations omitted). See also *Chambers v. NASCO, Inc.*, 501 U.S. 32, 44–45 (1991) (“Because of their very potency, inherent powers must be exercised with restraint and discretion. . . . A primary aspect of that discretion is the ability to fashion an appropriate sanction for conduct which abuses the judicial process.”).

An example of a section 10.82(b)(4) sanction in a judicial proceeding “relating to the practitioner’s own tax liability” is one imposed by the U.S. Tax Court using the authority of IRC 6673, Sanctions and Costs Awarded. It states:

- (a) Tax court proceedings—
 - (1) Procedures instituted primarily for delay, etc. Whenever it appears to the Tax Court that—
 - (A) proceedings before it have been instituted or maintained by the taxpayer primarily for delay,
 - (B) the taxpayer’s position in such proceeding is frivolous or groundless, or
 - (C) the taxpayer unreasonably failed to pursue available administrative remedies,

The Tax Court, in its decision, may require the taxpayer to pay to the United States a penalty not in excess of \$25,000.

submit a written response and request a conference with the OPR. See section 10.82(c) (*Expedited suspension procedures*) and, in particular, paragraphs (c)(1) and (c)(3). Here are the key steps and events:

- **Show Cause Order:** The OSC is a formal document that outlines the specific reasons and evidence for suspending the practitioner. “The show cause order must give a plain and concise description of the allegations that constitute the basis for the proposed suspension.”

NOTE: An OSC often alleges multiple bases. For example, suppose an IRS revenue agent assigned to an examination of a taxpayer’s tax returns learned that the CPA certificate of the taxpayer’s appointed representative was currently suspended for cause and referred the information to the OPR. Then, as part of its investigation into the referred information, the OPR’s routinely conducted research revealed the practitioner’s history of serial non-filing of personal income tax returns, within the scope of section 10.82(b)(5). Under those facts, an OSC sent to the practitioner would include both the license suspension and the tax noncompliance.

- **Response Period:** The practitioner – the “respondent”³ – has 30 days from receiving the OSC to provide a written response and request a conference with the OPR to contest the proposed suspension (per section 10.82(c)(3), “a conference to address the merits of the shoe cause order”). The 30-day window affords an opportunity to present any defense, including countervailing, extenuating, or mitigating facts and circumstances or documentary evidence and information the practitioner has to offer.
- **Conference with the OPR:** During the conference, the practitioner has an opportunity to present their case. If the practitioner can demonstrate that the basis for the OSC is incorrect or show other good cause why they should not be suspended, the OPR Director will notify the practitioner of the decision not to suspend them in an order “regarding” suspension.
- **Issuance of Suspension:** The OPR Director will proceed with suspension if the practitioner fails to show, through their written response and any conference with the OPR, why they should not be suspended; fails to respond timely to the OSC (despite any agreed upon extensions); or does not respond at all. The Director will execute the suspension, in an order of suspension.

Post-Suspension Rights and Reinstatement

Once a practitioner is suspended, the suspension remains in effect indefinitely, under section 10.82(f)(2), unless superseded by certain later actions specified in paragraph (f)(2). However, the practitioner is not left without recourse. They have the following rights and options:

- **Formal Disciplinary Proceeding:** The suspended practitioner has the right to submit to the OPR a written “demand” that the OPR commence a formal disciplinary proceeding before

³ All of the procedural provisions in section 10.82 use the term “respondent.”

an administrative law judge (ALJ) for the practitioner to challenge the suspension (section 10.82(g)). The practitioner has two years after the effective date of the suspension to do so.

- The OPR must file a complaint against the individual within 60 days of receiving a timely demand, or the suspension is automatically lifted. Note that the OPR, as the complainant, can request the ALJ:
 - 1) Continue the current, indefinite suspension, or
 - 2) “Modify” it by replacing the open-ended duration with a term suspension, such as one-year or 18 months, or replacing it with an overriding sanction, possibly a disbarment.
 - The OPR can, and generally does, include additional counts in the complaint alleging violations that were not in the OSC. Specifically, those that do not qualify as section 10.82 suspension bases, such as:
 - Violations of Circular 230’s Subpart B (Duties and Restrictions Relating to Practice Before the Internal Revenue Service),⁴ like failure to exercise due diligence under section 10.22,
 - Other disreputable conduct prohibited in section 10.51, which among its 18-item list includes advising taxpayers to use an unlawful transaction or plan to evade federal taxes, or
 - Willfully failing to file required tax returns (also in sec. 10.51), but in a pattern other than the one in section 10.82(b)(5) (e.g., unfiled income tax returns for three of the last five years and unfiled employment tax returns for multiple quarters but not five consecutively).
 - The presiding ALJ has the authority in a decision and order to lift or alter the suspension based on the evidence and arguments presented by the parties.
- **Alternative to Disciplinary Proceeding:** Instead of initiating a proceeding in response to a demand, the OPR can lift “the suspension after determining that the practitioner is no longer described in paragraph (b) of this section or for any other reason[.]” See section 10.82(f)(2)(I).

For purposes of the phrase “no longer described,” there can be instances where the basis for the suspension is retroactively abolished. For example, a criminal conviction that was the basis is later reversed on appeal. Or, similarly, a penalty that a trial court imposed on an attorney for advancing frivolous arguments was appealed and overturned by a higher court. Or a board of accountancy or other state agency’s license suspension or revocation was, upon the practitioner’s (licensee’s) judicial challenge, set aside by the reviewing court.

⁴ The circular is divided into five subparts; section 10.82 is in Subpart D, Rules Applicable to Disciplinary Proceedings.

If the OPR opts to lift the suspension, whether the individual can resume practice before the IRS is dependent on the reinstatement determination described below.

- **Petition for Reinstatement:** The suspended practitioner can petition the OPR for reinstatement to practice under section 10.81. The practitioner can petition at any time after the effective date of suspension and irrespective of the two-year deadline to demand review in ALJ proceeding. The OPR will evaluate the petition and issue a reinstatement decision granting or denying the petition. The section contains the applicable criterion, stating, “Reinstatement will not be granted unless the Internal Revenue Service is satisfied that the petitioner is not likely to engage thereafter in conduct contrary to the regulations in this part, and that granting such reinstatement would not be contrary to the public interest.”

The OPR may grant reinstatement subject to conditions that are acceptable to the petitioner, pursuant to section 10.79(d) (“After being subject to the sanction of . . . suspension . . . the future representations of a practitioner . . . shall be subject to specified conditions designed to promote high standards of conduct.”). See also par. (a).⁵

Implications of Expedited Suspension

Finally, expedited suspension can have profound implications for credentialed tax professionals and their practice. It underscores the seriousness with which the IRS and the OPR view practitioner conduct and compliance, with rippling effects that can spread far beyond the agency. An expedited suspension can significantly impact a practitioner’s reputation and credibility within their local tax-services community. Consider also client trust. Clients rely on tax professionals for advice and assistance in navigating a highly complex tax system of intertwined laws; regulations; other published guidance, such as revenue rulings and revenue procedures; and publications, forms, and instructions. A suspension can erode that trust. Further, as alluded to above, an expedited suspension can have legal and attendant financial ramifications, including potential fines and additional sanctions levied at the state-level.

⁵ “For periods after the suspension, the practitioner’s future representations may be subject to conditions as authorized by paragraph (d) of this section.”