

DEPARTMENT OF THE TREASURY

Office of the Secretary

31 CFR Part 10

[TD 9527]

RIN 1545-BH01

Regulations Governing Practice Before the Internal Revenue Service; Correction

AGENCY: Office of the Secretary, Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains amendments to the regulations governing practice before the Internal Revenue Service to correct errors in final regulations (TD 9527) that were published in the Federal Register on Friday, June 3, 2011. The regulations affect individuals who practice before the IRS and providers of continuing education programs. The regulations modify the rules governing of practice before the IRS and the standards with respect to tax returns.

DATES: This correction is effective on August 11, 2011 and is applicable beginning August 2, 2011.

FOR FURTHER INFORMATION CONTACT: Matthew D. Lucey, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulation (TD 9527) that is the subject of this correction is under section 330 of Title 31 of the United States Code.

Need for Correction

As published on June 3, 2011, at 76 FR 32286, TD 9527 contains errors that may prove to be misleading and is in need of clarification.

List of Subjects in 31 CFR Part 10

Accountants, Administrative practice and procedure, Lawyers, Reporting and recordkeeping requirements, Taxes.

Correction of Publication

Accordingly, 31 CFR part 10 is corrected by making the following correcting amendments:

PART 10—PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

Authority: Sec. 3, 23 Stat. 258, secs. 2-12, 60 Stat. 237 et seq.; 5 U.S.C. 301, 500, 551-559; 31 U.S.C. 321; 31 U.S.C. 330; Reorg. Plan

No. 26 of 1950, 15 FR 4935, 64 Stat. 1280, 3 CFR, 1949-1953 Comp., p. 1017.

Par. 2. Section 10.5 is amended by revising paragraph (g) to read as follows:

Section 10.5 Application to become an enrolled agent, enrolled retirement plan agent, or registered tax return preparer.

(g) Effective/applicability date. This section is applicable to applications received on or after August 2, 2011.

Par. 3. Section 10.60 is amended by revising paragraphs (a) and (b) to read as follows:

Section 10.60 Institution of proceeding.

(a) Whenever it is determined that a practitioner (or employer, firm or other entity, if applicable) violated any provision of the laws governing practice before the Internal Revenue Service or the regulations in this part, the practitioner may be reprimanded or, in accordance with Section 10.62, subject to a proceeding for sanctions described in Section 10.50.

(b) Whenever a penalty has been assessed against an appraiser under the Internal Revenue Code and an appropriate officer or employee in an office established to enforce this part determines that the appraiser acted willfully, recklessly, or through gross incompetence with respect to the proscribed conduct, the appraiser may be reprimanded or, in accordance with Section 10.62, subject to a proceeding for disqualification. A proceeding for disqualification of an appraiser is instituted by the filing of a complaint, the contents of which are more fully described in Section 10.62.

Par. 4. Section 10.69 is amended by revising paragraph (a) to read as follows:

Section 10.69 Representation; ex parte communication.

(a) Representation. (1) The Internal Revenue Service may be represented in proceedings under this part by an attorney or other employee of the Internal Revenue Service. An attorney or an employee of the Internal Revenue Service representing the Internal Revenue Service in a proceeding under this part may sign the complaint or any document required to be filed in the proceeding on behalf of the Internal Revenue Service.

(2) A respondent may appear in person, be represented by a practitioner, or be represented by an attorney who has not filed a declaration with the Internal Revenue Service pursuant to Section 10.3. A practitioner or an attorney representing a respondent or proposed respondent may sign the answer or any

document required to be filed in the proceeding on behalf of the respondent.

Par. 5. Section 10.90 is amended by revising paragraph (a)(6)(i) to read as follows:

Section 10.90 Records.

(a) (6) (i) Who have obtained a qualifying continuing education provider number; and

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 159

[DOD-2008-OS-0125/RIN 0790-AI38]

Private Security Contractors (PSCs) Operating in Contingency Operations, Combat Operations or Other Significant Military Operations

AGENCY: Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics, DoD.

ACTION: Final rule.

SUMMARY: This Rule establishes policy, assigns responsibilities and provides procedures for the regulation of the selection, accountability, training, equipping, and conduct of personnel performing private security functions under a covered contract during contingency operations, combat operations or other significant military operations. It also assigns responsibilities and establishes procedures for incident reporting, use of and accountability for equipment, rules for the use of force, and a process for administrative action or the removal, as appropriate, of PSCs and PSC personnel. For the Department of Defense, this Rule supplements DoD Instruction 3020.41, "Contractor Personnel Authorized to Accompany the U.S. Armed Forces," which provides guidance for all DoD contractors operating in contingency operations.

This Rule was published as an Interim Final Rule on July 17, 2009 because there was insufficient policy and guidance regulating the actions of DoD and other governmental PSCs and their