The Circular 230 Deskbook

- Related Penalties
- Reportable Transactions
- Working Forms

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This eighteenth release to The Circular 230 Deskbook updates the treatise with the latest developments in tax and estate law relating to IRS Circular 230. Revisions by the co-authors include the following new material:

- **Revised section 1:3.2, Interpretive Regulations: Skidmore or Chevron,** explains how, despite the Supreme Court’s seemingly unequivocal embrace of *Chevron* in *Mayo,* a relatively obscure concurrence in 2014 by Justices Scalia and Thomas in *Whitman v. U.S.* raises core questions about deference, perhaps signaling a fundamental reexamination of the concept in tax and other contexts.

- **Revised section 2:5, New Section 6662A Penalties,** discusses a Tax Court case in which the section 6662A penalty was imposed where the transaction first became listed by reason of a notice issued after the transaction was consummated and after the return was filed.

- **Revised section 4:13, Section 10.34,** explores the Sixth Circuit’s decision in *United States v. Elsass* indicating that a practitioner may be rendered ineligible to practice before the IRS if: (1) the practitioner fails to meet the requirements for renewal of enrollment; (2) the practitioner has sought inactive or retirement status; or (3) the practitioner has been suspended or disbarred by OPR.

(continued on reverse)
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The Circular 230 Deskbook

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REMOVE OLD PAGES NUMBERED:

❑ Title page to 4-261
❑ B-1 to I-31

INSERT NEW PAGES NUMBERED:

❑ Title page to 4-262
❑ B-1 to I-31