

Circular 230 at a glance

The practice rules SEE Part 3 asks about most, in plain English



10.3

Who may practice before the IRS

Attorneys, CPAs and enrolled agents who are not suspended or disbarred may practice before the IRS. Enrolled actuaries and enrolled retirement plan agents may practice only in limited areas.

DUTIES AND RESTRICTIONS (SUBPART B)

10.20

Information to the IRS

Promptly give records or information the IRS properly and lawfully requests, unless you believe in good faith, on reasonable grounds, that they are privileged.

10.21

Client omissions

If you know a client did not comply, or made an error or omission on a return, promptly tell the client and explain the consequences.

10.22

Due diligence

Use due diligence in preparing and filing returns and papers, and in checking what you tell the IRS and your clients.

10.23

Prompt disposition

Do not unreasonably delay the prompt disposition of any matter before the IRS.

10.27

Fees

No unconscionable fees. Contingent fees are barred except for IRS exams or challenges of a return, interest or penalty refund claims, and judicial proceedings.

10.28

Client records

On request, promptly return the records a client needs to meet federal tax obligations. A fee dispute generally does not change that.

10.29

Conflicts of interest

Proceed only if you can still serve each client competently, the law allows it, and each affected client gives informed consent confirmed in writing within 30 days. Keep consents 36 months after the work ends.

10.30

Solicitation

No false, fraudulent, coercive, misleading or deceptive statements in advertising or solicitation.

10.31

Taxpayer checks

Never endorse or negotiate a government tax check issued to a client, or have it paid into an account you control.

10.34

Return positions

Never willfully, recklessly or through gross incompetence sign a return with a position that lacks a reasonable basis. Tell clients about penalties likely to apply.

10.35

Competence

Have the knowledge, skill, thoroughness and preparation the matter needs. You can get there by study or by consulting experts.

10.37

Written advice

Base written advice on reasonable assumptions and all relevant facts. Never weigh the chance that a return will not be audited.

SANCTIONS (SUBPART C)

10.50 and 10.51

Sanctions

After notice and a chance for a proceeding, Treasury may censure (a public reprimand), suspend or disbar a practitioner, or impose a monetary penalty up to the gross income from the conduct. Disreputable conduct includes giving the IRS false or misleading information, willfully evading tax and misusing client tax payments.

KEEPING THE CREDENTIAL

10.6(e)

EA continuing education

72 CE hours every 3-year enrollment cycle, with at least 16 hours each year, including 2 hours of ethics. Courses must come from an IRS-approved CE provider.

Test yourself on these rules

Try free Part 3 practice questions with explanations.

eaexam.co/free-practice/part-3/

Practice Part 3 free at eaexam.co



Sources: Treasury Department Circular No. 230 (31 CFR Part 10, Rev. 6-2014), checked against the eCFR text current as of Oct 15, 2026, and IRS enrolled agent CE FAQs. Checked Oct 19, 2026.

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