

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended effective 0001 e.s.t., October 13, 1966, as hereinafter set forth:

In § 71.181 (31 F.R. 2149) the Topeka, Kans., transition area is amended to read:

TOPEKA, KANS.

That airspace extending upward from 700 feet above the surface within a 7-mile radius of Philip Billard Airport, Topeka, Kans. (latitude 39°04'09" N., longitude 95°37'18" W.), within 2 miles each side of the Topeka VORTAC 039° radial extending from the 7-mile radius area to 8 miles NE of the VORTAC, within 5 miles SW and 8 miles NE of the Philip Billard Airport ILS localizer NW course, extending from 3 miles SE to 12 miles NW of the OM, within a 7-mile radius of Forbes AFB, Topeka, Kans. (latitude 38°57'10" N., longitude 95°39'50" W.), and within 2 miles each side of the Forbes AFB TACAN 321° radial extending from the 7-mile radius area to 9 miles NW of the TACAN; that airspace extending upward from 1,200 feet above the surface bounded by the Emporia, Kans., VORTAC 346° radial beginning at latitude 39°26'50" N., longitude 96°30'50" W., S to the NW edge of V-10, thence NE to latitude 39°00'00" N., longitude 95°09'00" W., thence N along longitude 95°09'00" W. to the S edge of V-71, thence NW to latitude 39°49'00" N., longitude 95°34'00" W., thence direct to point of beginning excluding the portion within the Emporia, Kans., transition area.

(Sec. 307(a), Federal Aviation Act of 1958; 49 U.S.C. 1348)

Issued in Kansas City, Mo., on August 1, 1966.

EDWARD C. MARSH,
Director, Central Region.

[F.R. Doc. 66-8813; Filed, Aug. 12, 1966; 8:46 a.m.]

[Airspace Docket No. 66-WE-25]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS

Designation of Transition Area

On June 17, 1966, a notice of proposed rule making was published in the FEDERAL REGISTER (31 F.R. 8498) stating that the Federal Aviation Agency was considering amendments to Part 71 of the Federal Aviation Regulations which would amend the Sidney, Nebr., transition area and designate the Hugo, Colo., transition area.

Interested persons were afforded an opportunity to participate in the rule making through the submission of comments. The one comment received was favorable.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0001 e.s.t., October 13, 1966, as hereinafter set forth:

In § 71.181 (31 F.R. 2149) the Hugo, Colo., transition area is designated as follows:

HUGO, COLO.

That airspace SW of Hugo, Colo., VOR, extending upward from 8,500 feet MSL, bounded on the N by the S edge of V-108S, on the E by the W edge of V-169, on the S by the edge of V-210, and on the W by the E edge of V-81, excluding the airspace within

Federal airways and the Pueblo and Colorado Springs, Colo., transition areas.

In § 71.181 (31 F.R. 2256) the Sidney, Nebr., transition area is amended by adding: " * * * and that airspace SW of Sidney VOR, extending upward from 8,500 feet MSL, bounded on the N by the S edge of V-138, on the E by the W edge of V-169, on the SE by the NW edge of V-172, on the SW by the NE edge of V-132, and on the NW by the SE edge of V-207, excluding the airspace within Federal airways."

In § 71.165 (31 F.R. 2057) the Colorado Springs, Colo., control area extension is revoked.

(Sec. 307(a), Federal Aviation Act of 1958, as amended (72 Stat. 749; 49 U.S.C. 1348))

Issued in Los Angeles, Calif., on August 3, 1966.

LEE E. WARREN,
Acting Director, Western Region.

[F.R. Doc. 66-8815; Filed, Aug. 12, 1966; 8:46 a.m.]

[Airspace Docket No. 66-SW-2]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS

PART 73—SPECIAL USE AIRSPACE

Designation and Revocation of Restricted Areas and Alteration of Continental Control Area

On March 5, 1966, a notice of proposed rule making was published in the FEDERAL REGISTER (31 F.R. 3469) stating that the Federal Aviation Agency was considering amendments to Parts 71 and 73 of the Federal Aviation Regulations which would designate a new restricted area, revoke two existing restricted areas and change the description of the continental control area.

Interested persons were afforded an opportunity to participate in the rule making through submission of comments. Comments were received from the Air Transport Association, and Mr. P. H. Welder, Post Office Box 1160, Victoria, Tex.

The Air Transport Association offered no objection to the proposal.

Mr. Welder commented that the proposed restricted area would deprive him of access to his ranch (Cameron Ranch). He requested that he be provided unrestricted airspace below 1,500 feet west of the McMullen-La Salle county line and along Highway 624 through the restricted area.

To accommodate Mr. Welder's requirements, the U.S. Navy has agreed to the establishment of a corridor through the area from the surface to 1,000 feet AGL, extending one-fourth mile either side of Highway 624. Further, prior to the issuance of the notice of proposed rule making, the Navy had already agreed to a 1,000-foot floor for that portion of the restricted area west of the McMullen-La Salle County line.

On June 7, 1966, U.S. Navy representatives met with Mr. Welder's representatives to discuss the above modifications

to the area, and as a result, Mr. Welder withdrew his objection to the proposal.

The notice of proposed rule making stated that the floor of the area within 1 nautical mile of the Cameron Ranch Airport would be 1,000 feet AGL. However, information received after the publication of the notice of proposed rule making indicates that no requirement exists for a 1,000-foot floor within 1 nautical mile of the Cameron Ranch Airport. Therefore, action is taken herein to modify the area's description accordingly.

The substance of the proposed amendment having previously been published and for the reasons stated in the notice of proposed rule making, Parts 71 and 73 of the Federal Aviation Regulations are amended, effective 0001 e.s.t., September 15, 1966, as hereinafter set forth.

(a) Section 71.151 (31 F.R. 2047) is amended as follows:

(1) R-6301A Corpus Christi, Tex., is deleted.

(2) R-6301B Corpus Christi, Tex., is deleted.

(3) R-6312 Cotulla, Tex., is added.

(b) Section 73.63 (31 F.R. 2334) Texas is amended as follows:

(1) R-6301A Corpus Christi, Tex., is revoked.

(2) R-6301B Corpus Christi, Tex., is revoked.

(3) R-6312 Cotulla, Tex., is added as follows:

R-6312 COTULLA, TEX.

Boundaries: The area within 5 nmi of geographical points located at 28°14'50" N., 98°43'30" W.; and 28°05'53" N., 98°42'51" W.

Designated altitudes: Surface to 15,000 feet MSL, except for the area west of a line between 28°17'40" N., 98°47'55" W., and 28°11'55" N., 98°48'00" W., and the area along Highway 624 extending ¼ mile each side where the floor is 1,000 feet AGL.

Time of designation: Daylight hours, Monday through Saturday.

Controlling agency: Federal Aviation Agency, ARTCC, Houston, Tex.

Using agency: Chief of Naval Air Advanced Training Command, NAS Corpus Christi, Tex.

(Sec. 307(a), Federal Aviation Act of 1958 (49 U.S.C. 1348))

Issued in Washington, D.C., on August 5, 1966.

WILLIAM E. MORGAN,
Acting Director,
Air Traffic Service.

[F.R. Doc. 66-8814; Filed, Aug. 12, 1966; 8:46 a.m.]

SUBCHAPTER I—AIRPORTS

[Docket No. 7553]

PART 161—COLD BAY, ALASKA, AIRPORT

The purpose of this amendment to the Federal Aviation Regulations is to delete Part 161, "Cold Bay, Alaska, Airport." Part 161 prescribed landing and parking charges and rules governing loading and unloading areas at Cold Bay, Alaska, Airport. On May 27, 1966, the Director of the Bureau of the Budget, acting under the authority of section 45(a) of the Alaskan Omnibus Act (73 Stat. 152) and Executive Order No. 11230 of June

28, 1965 (30 F.R. 8447) transferred, effective June 1, 1966, all interest of the United States in the Cold Bay, Alaska, Airport (except the right to use certain tracts of the land without charge) to the State of Alaska. Since June 1, 1966, the State of Alaska has operated the Cold Bay, Alaska, Airport. As a result, Part 161 ceased to be effective at 12 p.m. on May 31, 1966.

Since this amendment merely deletes obsolete regulatory material, compliance with the notice, public procedure, and effective date provisions of the Administrative Procedure Act is not required.

In consideration of the foregoing, Part 161 of Chapter I of Title 14 of the Code of Federal Regulations is deleted.

(Sec. 313(a), Federal Aviation Act of 1958; 49 U.S.C. 1354(a))

Issued in Washington, D.C., on August 5, 1966.

WILLIAM F. MCKEE,
Administrator.

[F.R. Doc. 66-8816; Filed, Aug. 12, 1966; 8:46 a.m.]

Title 31—MONEY AND FINANCE: TREASURY

Subtitle A—Office of the Secretary of the Treasury

[Treas. Dept. Circular 230]

PART 10—PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

On March 25, 1966, there was published in the FEDERAL REGISTER (31 F.R. 4960) a notice of proposed rule making concerning revision of the rules of practice before the Internal Revenue Service (31 Code of Federal Regulations, Part 10). Interested persons were given the opportunity to submit written comments within 60 days after publication. In addition, interested persons were afforded the opportunity to present their views at a hearing scheduled for June 13, 1966, and subsequently postponed until June 30, 1966 (31 F.R. 6318).

Both written and oral submissions were received and considered. Certain changes were made in the proposed regulation pursuant to these comments. The following changes are considered to be the most important:

(1) Section 10.4(b)(3) (iii) and (iv) have been changed to permit 5 years of continuous employment in the Internal Revenue Service, rather than 7 years, to be sufficient for enrollment to practice by virtue of past employment in the Service.

(2) A new section (§10.30 Solicitation) has been added.

(3) A new section (§10.31 Practice of law) has been added.

(4) Section 10.7(a)(7) has been changed to permit the Commissioner of Internal Revenue to deny the limited practice privilege in certain instances.

(5) The word "unreasonable" in § 10.28 has been changed to "unconscionable."

(6) The designation of § 10.51(a)(1)–(9) has been changed to "10.51(a)–(i)" and has been expanded to include in the definition of "disreputable conduct" the conviction of an offense involving dishonesty or breach of trust. Paragraph (b) which applied only to enrolled agents has been deleted.

(7) The designation of § 10.51(a)(8) has been changed to "§ 10.51(h)" and has been expanded to include as disreputable conduct the aiding and abetting of a person to practice before the Internal Revenue Service when such person is ineligible so to practice.

(8) Section 10.68 has been changed to permit parties to a disciplinary hearing to acquire copies of documentary exhibits upon payment of a reasonable charge.

(9) Section 10.90 has been changed to reflect new legislation concerning disclosure of information.

(10) Section 10.91 of the proposed regulation has been deleted.

Other changes include reorganization of text and changes in wording for purposes of clarity.

Accordingly, Part 10 of Title 31, Code of Federal Regulations is revised to read as set forth below.

[SEAL]

FRED B. SMITH,
General Counsel.

AUGUST 9, 1966.

Sec.
10.0 Scope of part.

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AUTHORITY: The provisions of this Part 10 issued under R.S. 161, sec. 3, 23 Stat. 258, secs. 2–12, 60 Stat. 237 et seq.; 5 U.S.C. 22, 261, 1001–1011, Reorg. Plan No. 26 of 1950, 15 F.R. 4935, 64 Stat. 1280, 3 CFR, 1949–1953 Comp., except as otherwise noted.

§ 10.0 Scope of part.

This part contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, and other persons representing clients before the Internal Revenue Service. Subpart A of this part sets forth rules relating to authority to practice before the Internal Revenue Service. Subpart B prescribes the duties and restrictions relating to such practice. Subpart C of this part contains rules relating to disciplinary proceedings. Subpart D of this part contains general provisions, including provisions relating to availability of official records.

Subpart A—Rules Governing Authority To Practice

§ 10.1 Director of practice.

(a) *Establishment of office.* There is established in the Office of the Secretary of the Treasury the office of Director of Practice. The Director of Practice shall be appointed by the Secretary of the Treasury.

(b) *Duties.* The Director of Practice shall act upon appeals from decisions of the Commissioner of Internal Revenue denying applications for enrollment to practice before the Internal Revenue Service; institute and provide for the conduct of disciplinary proceedings relating to attorneys, certified public accountants, and enrolled agents; make inquiries with respect to matters under his jurisdiction; and perform such other duties as are necessary or appropriate to carry out his functions under this part or as are prescribed by the Secretary of the Treasury.

(c) *Acting Director.* The Secretary of the Treasury will designate an officer or employee of the Treasury Department to act as Director of Practice in the event of the absence of the director or of a vacancy in that office.

§ 10.2 Definitions.

As used in this part, except where the context clearly indicates otherwise, the term:

(a) "Practice before the Internal Revenue Service" comprehends all matters connected with presentation to the Internal Revenue Service or any of its officers or employees relating to a client's rights, privileges, or liabilities under laws or regulations administered by the Internal Revenue Service. Such presentations include the preparation and filing of necessary documents, correspondence with and communications to the Internal Revenue Service, and the representation of a client at conferences, hearings, and meetings. Neither the preparation of a tax return, nor the appearance of an individual as a witness for the taxpayer, nor the furnishing of information at the request of the Internal Revenue Service or any of its officers or employees is considered practice before the Service.

(b) "Attorney" means any person who is a member in good standing of the bar of the highest court of any State, possession, territory, Commonwealth, or the District of Columbia.

(c) "Certified public accountant" means any person who is duly qualified to practice as a certified public accountant in any State, possession, territory, Commonwealth, or the District of Columbia.

(d) "Commissioner" refers to the Commissioner of Internal Revenue.

§ 10.3 Who may practice.

(a) *Attorneys.* Any attorney who is not currently under suspension or disbarment from practice before the Internal Revenue Service may practice before the Service upon filing with the Service a written declaration that he is currently qualified as an attorney and is authorized to represent the particular party on whose behalf he acts. An enrollment card issued to such person before the effective date of this regulation shall be invalid and may not be used in lieu of such written declaration.¹

(b) *Certified public accountants.* Any certified public accountant who is not currently under suspension or disbarment from practice before the Internal Revenue Service may practice before the Service upon filing with the Service a written declaration that he is currently qualified as a certified public accountant and is authorized to represent the particular party on whose behalf he acts. An enrollment card issued to such person before the effective date of this regulation shall be invalid and may not be used in lieu of such written declaration.¹

(c) *Enrolled agents.* Any person enrolled as an agent pursuant to this part may practice before the Internal Revenue Service.

(d) *Others.* Any person qualifying under § 10.7 or § 10.5(c) may practice before Internal Revenue Service.

¹ This supersedes the provision contained in a notice of interim course of action published in the FEDERAL REGISTER, Nov. 16, 1965 (30 FR. 14331) which permitted attorneys and certified public accountants, who were enrolled as of Nov. 8, 1965, to continue to use their enrollment cards as evidence of authority to practice before the Service.

(e) *Government officers and employees; others.* No officer or employee of the United States in the executive, legislative, or judicial branch of the Government, or in any agency of the United States, including the District of Columbia, may practice before the Service, except that such officer or employee may, subject to the conditions and requirements of these regulations and of 18 U.S.C. 205, represent a member of his immediate family or any other person or estate for which he serves as guardian, executor, administrator, trustee, or other personal fiduciary. No Member of Congress or Resident Commissioner (elect or serving) may practice before the Service in connection with any matter for which he directly or indirectly receives, agrees to receive, or seeks any compensation. 18 U.S.C. 203, 205.

(f) *State officers and employees.* No officer or employee of any State, or subdivision thereof, whose duties require him to pass upon, investigate, or deal with tax matters of such State or subdivision, may practice before the Service, if such State employment may disclose facts or information applicable to Federal tax matters.

§ 10.4 Eligibility for enrollment.

(a) *Enrollment upon examination.* The Commissioner may grant enrollment to an applicant who demonstrates special competence in tax matters by written examination administered by the Internal Revenue Service and who has not engaged in any conduct which would justify the suspension or disbarment of any attorney, certified public accountant, or enrolled agent under the provisions of this part.

(b) *Enrollment of former Internal Revenue Service employees.* The Commissioner may grant enrollment to an applicant who has not engaged in any conduct which would justify the suspension or disbarment of any attorney, certified public accountant, or enrolled agent under the provisions of this part and who, by virtue of his past service and technical experience in the Internal Revenue Service has qualified for such enrollment, as follows:

(1) Application for enrollment on account of former employment in the Internal Revenue Service shall be made to the Commissioner. Each applicant will be supplied a form by the Commissioner, which shall indicate the information required respecting the applicant's qualifications. In addition to the applicant's name, address, citizenship, age, educational experience, etc., such information shall specifically include a detailed account of the applicant's employment in the Internal Revenue Service, which account shall show (i) positions held, (ii) date of each appointment and termination thereof, (iii) nature of services rendered in each position, with particular reference to the degree of technical experience involved, and (iv) name of supervisor in such positions, together with such other information regarding the experience and training of the applicant as may be relevant.

(2) Upon receipt of each such application, it shall be transmitted to the appropriate officer of the Internal Revenue Service with the request that a detailed report of the nature and rating of the applicant's services in the Internal Revenue Service, accompanied by the recommendation of the superior officer in the particular unit or division of the Internal Revenue Service that such employment does or does not qualify the applicant technically or otherwise for the desired authorization, be furnished to the Commissioner.

(3) In examining the qualification of an applicant for enrollment on account of employment in the Internal Revenue Service, the Commissioner will be governed by the following policies:

(i) Enrollment on account of such employment may be of unlimited scope or may be limited to permit the presentation of matters only of the particular class or only before the particular unit or division of the Internal Revenue Service for which his former employment in the Internal Revenue Service has qualified the applicant.

(ii) In the case of employees separated from employment in the Internal Revenue Service, application for enrollment on account of such employment must be made within 3 years after the termination thereof.

(iii) It shall be requisite for enrollment on account of such employment that the applicant shall have had a minimum of 5 years continuous employment in the Service during which he shall have been regularly engaged in applying and interpreting the provisions of the Internal Revenue Code and the regulations thereunder relating to income, estate, gift, employment, or excise taxes.

(iv) For the purposes of subdivision (iii) of this subparagraph, an aggregate of 10 or more years of employment, at least 3 of which occurred within the 5 years preceding the date of application, shall be deemed the equivalent of 5 years continuous employment.

(c) *Citizens; natural persons.* Enrollment to practice may be granted only to natural persons who are citizens of the United States and who are over the age of 21 years.

(d) *Oath of allegiance.* No person shall be enrolled to practice if he is unable for any reason to take the oath of allegiance, and to support the Constitution of the United States, as required of persons prosecuting claims against the United States by section 3478 of the Revised Statutes (31 U.S.C. 204).

(e) *Attorneys; certified public accountants.* Enrollment is not available to persons who qualify to practice under § 10.3 (a) or (b).

§ 10.5 Application for enrollment.

(a) *Form; fee.* An applicant for enrollment shall file with the Commissioner of Internal Revenue an application on Form 23, properly executed under oath or affirmation. Such application shall be accompanied by a check or money order in the amount of \$25.00, payable to the Internal Revenue Service, which amount shall constitute a fee which shall

be charged to each applicant for enrollment. The fee shall be retained by the United States whether or not the applicant is granted enrollment.

(b) *Additional information; examination.* The Commissioner, as a condition to consideration of an application for enrollment, may require the applicant to file additional information and to submit to any written or oral examination under oath or otherwise. The Commissioner shall, upon written request, afford an applicant the opportunity to be heard with respect to his application for enrollment.

(c) *Temporary recognition.* Upon receipt of a properly executed application, the Commissioner may grant the applicant temporary recognition to practice pending a determination as to whether enrollment to practice should be granted. Such temporary recognition shall not be granted if the application is not regular on its face; if the information stated therein, if true, is not sufficient to warrant enrollment to practice; if there is any information before the Commissioner which indicates that the statements in the application are untrue; or which indicates that the applicant would not otherwise qualify for enrollment. Issuance of temporary recognition shall not constitute enrollment to practice or a finding of eligibility for enrollment, and the temporary recognition may be withdrawn at any time by the Commissioner.

(d) *Appeal from denial of application.* (1) The Commissioner, in denying an application for enrollment, shall inform the applicant as to the reason(s) therefor. The applicant may, within 30 days after receipt of the notice of denial, file a written appeal therefrom, together with his reasons in support thereof, to the Director of Practice. A decision on the appeal will be rendered by the Director of Practice as soon as practicable.

(2) A decision of the Director of Practice in sustaining a denial of enrollment may be appealed to the Secretary of the Treasury within 30 days after receipt of the decision of the Director.

(Sec. 501, 65 Stat. 290; 5 U.S.C. 140)

§ 10.6 Enrollment.

(a) *Roster.* The Commissioner shall maintain rosters of all agents who are enrolled to practice, of all persons who have been disbarred or suspended from practice before the Internal Revenue Service, and of persons whose applications for enrollment have been denied.

(b) *Enrollment card.* (1) The Commissioner shall issue an enrollment card to each agent who is enrolled to practice before the Internal Revenue Service after the effective date of this regulation. Each such enrollment card shall be valid so long as the holder shall remain enrolled and in good standing before the Service. Unless advised to the contrary by the Commissioner, any officer or employee of the Internal Revenue Service may consider the holder of a valid enrollment card to be duly authorized to practice before the Service.

(2) An enrollment card issued prior to the effective date of this regulation to a person who continues to qualify for enrollment under the provisions of this

part shall by its terms remain valid for a period of 5 years after the date of issuance.

(c) *Application for permanent enrollment card.* Application for a permanent enrollment card may be made at any time during a 24-month period commencing 12 months before and ending 12 months after the expiration of an enrollment card. Such application shall be filed on Form 23A at such place or places as may be designated by the Commissioner and there shall be annexed thereto the outstanding enrollment card. Copies of Form 23A may be obtained from the Commissioner of Internal Revenue and at the offices of District Directors of Internal Revenue. Each application shall be accompanied by a check or money order in the amount of \$5.00, payable to the Internal Revenue Service, which amount shall constitute a fee which shall be charged each person who applies for issuance of a permanent enrollment card pursuant to the provisions of this paragraph.

(Sec. 501, 65 Stat. 290; 5 U.S.C. 140)

(d) *Termination of enrollment.* (1) Unless application for a permanent enrollment card is filed with the Commissioner of Internal Revenue within 12 months after the expiration date of an enrollment card, the enrollment of the holder of the card shall automatically terminate, his name shall be stricken from the roster of enrollees, and he shall not be authorized to practice before the Internal Revenue Service except by filing a new application for enrollment, as provided by § 10.5 and obtaining authority to practice from the Commissioner.

(2) The enrollment of any agent to whom an enrollment card is issued after the effective date of this regulation shall terminate at such time as such agent may become eligible to practice without enrollment under § 10.3 (a) or (b), and such agent shall forthwith return his enrollment card to the Commissioner of Internal Revenue for cancellation.

§ 10.7 Limited practice without enrollment.

(a) *In general.* Individuals may appear on their own behalf, and may otherwise appear without enrollment, provided they present satisfactory identification, in the following classes of cases:

(1) An individual may represent another individual who is his regular full-time employer, may represent a partnership of which he is a member or a regular full-time employee, or may represent without compensation a member of his immediate family.

(2) Corporations (including parents, subsidiaries or affiliated corporations), trusts, estates, associations, or organized groups may be represented by bona fide officers or regular full-time employees.

(3) Trusts, receiverships, guardianships, or estates may be represented by their trustees, receivers, guardians, administrators or executors or their regular full-time employees.

(4) Any governmental unit, agency, or authority may be represented by an officer or regular employee in the course of his official duties.

(5) Unenrolled persons may participate in rule making as provided by section 4 of the Administrative Procedure Act, 60 Stat. 238 (5 U.S.C. 1003).

(6) Enrollment is not required for representation outside of the United States before personnel of the Internal Revenue Service.

(7) Any person, who is not under disbarment or suspension from practice before the Internal Revenue Service or from practice of his profession by any other authority (in the case of attorneys, certified public accountants, and public accountants) and who signs a return as having prepared it for the taxpayer, or who prepared a return with respect to which the instructions or regulations do not require that it be signed by the person who prepared the return for the taxpayer, may appear without enrollment as the taxpayer's representative, with or without the taxpayer, before revenue agents and examining officers of the Audit Division in the offices of District Directors (but not at the District Conference in a District Director's office) with respect to the tax liability of the taxpayer for the taxable year or period covered by that return. Proper authorization from the taxpayer will be required. All such persons will be subject to such rules regarding standards of conduct, the extent of their authority, and other matters as the Commissioner of Internal Revenue shall prescribe. Such persons will be permitted to represent taxpayers within those limits without enrollment, except that the Commissioner may deny permission to engage in such limited practice to any person who has engaged in conduct which would justify suspension or disbarment of any attorney, certified public accountant, or enrolled agent under the provisions of this part.

(b) *Special appearance.* The Commissioner, subject to such conditions as he deems appropriate, may authorize any person to represent another without enrollment for the purpose of a particular matter.

§ 10.8 Customhouse brokers.

Nothing contained in the regulations in this part shall be deemed to affect or limit the right of a customhouse broker, licensed as such by the Commissioner of Customs in accordance with the regulations prescribed therefor, in any customs district in which he is so licensed, at the office of the District Director of Internal Revenue or before the National Office of the Internal Revenue Service, to act as a representative in respect to any matters relating specifically to the importation or exportation of merchandise under the customs or internal revenue laws, for any person for whom he has acted as a customhouse broker.

Subpart B—Duties and Restrictions Relating to Practice Before the Internal Revenue Service

§ 10.20 Information to be furnished.

(a) *To the Internal Revenue Service.* No attorney, certified public accountant, or enrolled agent shall neglect or refuse promptly to submit records or informa-

tion in any matter before the Internal Revenue Service, upon proper and lawful request by a duly authorized officer or employee of the Internal Revenue Service, or shall interfere, or attempt to interfere, with any proper and lawful effort by the Internal Revenue Service or its officers or employees to obtain any such record or information, unless he believes in good faith and on reasonable grounds that such record or information is privileged or that the request for, or effort to obtain, such record or information is of doubtful legality.

(b) *To the Director of Practice.* It shall be the duty of an attorney or certified public accountant, who practices before the Internal Revenue Service, or enrolled agent, when requested by the Director of Practice, to provide the Director with any information he may have concerning violation of the regulations in this part by any person, and to testify thereto in any proceeding instituted under this part for the disbarment or suspension of an attorney, certified public accountant, or enrolled agent, unless he believes in good faith and on reasonable grounds that such information is privileged or that the request therefor is of doubtful legality.

§ 10.21 Knowledge of client's omission.

Each attorney, certified public accountant, or enrolled agent who knows that a client has not complied with the revenue laws of the United States, or has made an error in or omission from any return, document, affidavit, or other paper which the client is required by law to execute in connection with any matter administered by the Internal Revenue Service, shall advise the client promptly of the fact of such noncompliance, error, or omission.

§ 10.22 Diligence as to accuracy.

Each attorney, certified public accountant, or enrolled agent shall exercise due diligence in preparing or assisting in the preparation of, approving, and filing returns, documents, affidavits, and other papers relating to Internal Revenue Service matters, in determining the correctness of representations made by him to the Internal Revenue Service, and in determining the correctness of representations made by him to clients with reference to any matter administered by the Internal Revenue Service.

§ 10.23 Prompt disposition of pending matters.

No attorney, certified public accountant, or enrolled agent shall unreasonably delay the prompt disposition of any matter before the Internal Revenue Service.

§ 10.24 Assistance from disbarred or suspended persons.

No attorney, certified public accountant, or enrolled agent shall in any Internal Revenue Service matter knowingly and directly or indirectly:

(a) Employ or accept assistance from any person who is under disbarment or suspension from practice before the Internal Revenue Service, or who to the knowledge of the attorney, certified pub-

lic accountant, or enrolled agent solicits business, obtains clients, or otherwise conducts his practice in a manner forbidden under the regulations of this part; or

(b) Accept employment as associate, correspondent, or subagent from, or share fees with, any such person.

§ 10.25 Practice by partners of Government employees.

No partner of an officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, shall represent anyone in any matter administered by the Internal Revenue Service in which such officer or employee of the Government participates or has participated personally and substantially as a Government employee or which is the subject of his official responsibility (18 U.S.C. 207(c)).

§ 10.26 Practice by former Government employees.

(a) *In general.* No former officer or employee of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, shall represent anyone in any matter administered by the Internal Revenue Service if the representation would violate any of the laws of the United States.

(b) *Personal and substantial participation.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, shall represent anyone in any matter administered by the Internal Revenue Service, involving a specific party or parties, in which he participated personally and substantially as an officer or employee. See 18 U.S.C. 207(a).

(c) *Official responsibility.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, shall, within 1 year after his employment has ceased, appear personally as agent or attorney for anyone before the Internal Revenue Service in any matter administered by the Internal Revenue Service, involving a specific party or parties, which was under his official responsibility as an officer or employee of the Government at any time within a period of 1 year prior to the termination of such responsibility. See 18 U.S.C. 207(b).

§ 10.27 Notaries.

No attorney, certified public accountant, or enrolled agent as notary public shall with respect to any matter administered by the Internal Revenue Service take acknowledgments, administer oaths, certify papers, or perform any official act in connection with matters in which he is employed as counsel, attorney, or agent, or in which he may be in any way interested before the Internal Revenue Service (26 Op. Atty. Gen. 236).

§ 10.28 Fees.

No attorney, certified public accountant, or enrolled agent shall charge an unconscionable fee for representation of

a client in any matter before the Internal Revenue Service.

§ 10.29 Conflicting interests.

No attorney, certified public accountant, or enrolled agent shall represent conflicting interests in his practice before the Internal Revenue Service, except by express consent of all directly interested parties after full disclosure has been made.

§ 10.30 Solicitation.

No attorney, certified public accountant, or enrolled agent shall solicit employment, directly or indirectly, in matters related to the Internal Revenue Service. Solicitation includes the advertising of professional attainments or services. In the case of an enrolled agent, the phrase "enrolled to practice before the Internal Revenue Service," when appearing on the stationery, letterhead or professional card of such enrolled agent, is not considered to violate this prohibition.

§ 10.31 Practice of law.

Nothing in the regulations in this part shall be construed as authorizing persons not members of the bar to practice law.

Subpart C—Rules Applicable to Disciplinary Proceedings

§ 10.50 Authority to disbar or suspend.

Pursuant to section 3 of the Act of July 7, 1884, 23 Stat. 258 (5 U.S.C. 261), the Secretary of the Treasury, after due notice and opportunity for hearing, may suspend or disbar from practice before the Internal Revenue Service any attorney, certified public accountant, or enrolled agent shown to be incompetent, disreputable or who refuses to comply with the rules and regulations in this part or who shall, with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant, by word, circular, letter, or by advertisement.

§ 10.51 Disreputable conduct.

Disreputable conduct for which an attorney, certified public accountant, or enrolled agent may be disbarred or suspended from practice before the Internal Revenue Service includes, but is not limited to:

(a) Conviction of any criminal offense under the revenue laws of the United States, or of any offense involving dishonesty, or breach of trust.

(b) Giving false or misleading information, or participating in any way in the giving of false or misleading information, to the Internal Revenue Service or any officer or employee thereof, or to any tribunal authorized to pass upon Federal tax matters, in connection with any matter pending or likely to be pending before them, knowing such information to be false or misleading. Facts or other matters contained in testimony, Federal tax returns, financial statements, applications for enrollment, affidavits, declarations, or any other document or statement, written or oral, are included in the term "information."

(c) Solicitation of employment as prohibited under § 10.30 of this part, the use of false or misleading representations with intent to deceive a client or a prospective client in order to procure employment, or the use of signs, printing, or other written matter indicating some past or present connection with, or relationship to, the Internal Revenue Service or otherwise intimating that the practitioner is able improperly to obtain special consideration or action from the Internal Revenue Service or officer or employee thereof.

(d) Willfully failing to make a Federal tax return in violation of the revenue laws of the United States, or evading, attempting to evade, or participating in any way in evading or attempting to evade any Federal tax or payment thereof, knowingly counseling or suggesting to a client or prospective client an illegal plan to evade Federal taxes or payment thereof, or concealing assets of himself or another to evade Federal taxes or payment thereof.

(e) Misappropriation of, or failure properly and promptly to remit funds received from a client for the purpose of payment of taxes or other obligations due the United States.

(f) Directly or indirectly attempting to influence, or offering or agreeing to attempt to influence, the official action of any officer or employee of the Internal Revenue Service by the use of threats, false accusations, duress or coercion, by the offer of any special inducement or promise of advantage or by the bestowing of any gift, favor or thing of value.

(g) Disbarment or suspension from practice as an attorney, certified public accountant, or public accountant by any duly constituted authority of any State, possession, territory, Commonwealth, or the District of Columbia.

(h) Knowingly aiding and abetting another person to practice before the Internal Revenue Service during a period of suspension, disbarment, or ineligibility of such other person. Maintaining a partnership for the practice of law, accountancy, or other related professional service with a person who is under disbarment from practice before the Service shall be presumed to be a violation of this provision.

(i) Contemptuous conduct in connection with practice before the Internal Revenue Service, including the use of abusive language, making false accusations and statements knowing them to be false, or circulating or publishing malicious or libelous matter.

§ 10.52 Violation of regulations.

Any attorney, certified public accountant, or enrolled agent may be disbarred or suspended from practice before the Internal Revenue Service for willful violation of any of the regulations contained in this part.

§ 10.53 Receipt of information concerning attorneys, certified public accountants and enrolled agents.

If an officer or employee of the Internal Revenue Service has reason to believe that an attorney, certified public

accountant, or enrolled agent has violated any provision of this part, or if any such officer or employee receives information to that effect, he shall promptly make a written report thereof, which report or a copy thereof shall be forwarded to the Director of Practice. If any other person has information of such violations, he may make a report thereof to the Director of Practice or to any officer or employee of the Internal Revenue Service.

§ 10.54 Institution of proceeding.

Whenever the Director of Practice has reason to believe that any attorney, certified public accountant, or enrolled agent has violated any provision of the laws or regulations governing practice before the Internal Revenue Service, he may reprimand such person or institute a proceeding for disbarment or suspension of such person. The proceeding shall be instituted by a complaint which names the respondent and is signed by the Director of Practice and filed in his office. Except in cases of willfulness, or where time, the nature of the proceeding, or the public interest does not permit, a proceeding will not be instituted under this section until facts or conduct which may warrant such action have been called to the attention of the proposed respondent in writing and he has been accorded opportunity to demonstrate or achieve compliance with all lawful requirements.

§ 10.55 Conferences.

(a) *In general.* The Director of Practice may confer with an attorney, certified public accountant, or enrolled agent concerning allegations of misconduct irrespective of whether a proceeding for disbarment or suspension has been instituted against him. If such conference results in a stipulation in connection with a proceeding in which such person is the respondent, the stipulation may be entered in the record at the instance of either party to the proceeding.

(b) *Resignation or voluntary suspension.* An attorney, certified public accountant, or enrolled agent, in order to avoid the institution or conclusion of a disbarment or suspension proceeding, may consent to suspension from practice before the Internal Revenue Service. An enrolled agent may also offer his resignation. The Director of Practice, in his discretion, may accept the offered resignation of an enrolled agent and may suspend an attorney, certified public accountant, or enrolled agent in accordance with the consent given.

§ 10.56 Contents of complaint.

(a) *Charges.* A complaint shall give a plain and concise description of the allegations which constitute the basis for the proceeding. A complaint shall be deemed sufficient if it fairly informs the respondent of the charges against him so that he is able to prepare his defense.

(b) *Demand for answer.* In the complaint, or in a separate paper attached to the complaint, notification shall be given

of the place and time within which the respondent shall file his answer, which time shall not be less than 15 days from the date of service of the complaint, and notice shall be given that a decision by default will be rendered against the respondent in the event he fails to file his answer as required.

§ 10.57 Service of complaint and other papers.

(a) *Complaint.* The complaint or a copy thereof may be served upon the respondent by certified mail, or first-class mail as hereinafter provided; by delivering it to the respondent or his attorney or agent of record either in person or by leaving it at the office or place of business of the respondent, attorney or agent; or in any other manner which has been agreed to by the respondent. Where the service is by certified mail, the return post office receipt duly signed by or on behalf of the respondent shall be proof of service. If the certified matter is not claimed or accepted by the respondent and is returned undelivered, complete service may be made upon the respondent by mailing the complaint to him by first-class mail, addressed to him at the address under which he is enrolled or at the last address known to the Director of Practice. If service is made upon the respondent or his attorney or agent of record in person or by leaving the complaint at the office or place of business of the respondent, attorney or agent, the verified return by the person making service, setting forth the manner of service, shall be proof of such service.

(a) *Filing.* The respondent's answer shall be filed in writing within the time specified in the complaint or notice of institution of the proceeding, unless on application the time is extended by the Director of Practice or the Examiner. The answer shall be filed in duplicate with the Director of Practice.

(b) *Contents.* The answer shall contain a statement of facts which constitute the grounds of defense, and it shall specifically admit or deny each allegation set forth in the complaint, except that the respondent shall not deny a material allegation in the complaint which he knows to be true, or state that he is without sufficient information to form a belief when in fact he possesses such information. The respondent may also state affirmatively special matters of defense.

(c) *Failure to deny or answer allegations in the complaint.* Every allegation in the complaint which is not denied in the answer shall be deemed to be admitted and may be considered as proved, and no further evidence in respect of such allegation need be adduced at a hearing. Failure to file an answer within the time prescribed in the notice to the respondent, except as the time for answer is extended by the Director of Practice or the Examiner, shall constitute an admission of the allegations of the complaint and a waiver of hearing, and the Examiner may make his decision by default without a hearing or further procedure.

§ 10.59 Supplemental charges.

If it appears that the respondent in his answer, falsely and in bad faith, denies a material allegation of fact in the complaint or states that the respondent has no knowledge sufficient to form a belief, when he in fact possesses such information, or if it appears that the respondent has knowingly introduced false testimony during proceedings for his disbarment or suspension, the Director of Practice may thereupon file supplemental charges against the respondent. Such supplemental charges may be tried with other charges in the case, provided the respondent is given due notice thereof and is afforded an opportunity to prepare a defense thereto.

§ 10.60 Reply to answer.

No reply to the respondent's answer shall be required, and new matter in the answer shall be deemed to be denied, but the Director of Practice may file a reply in his discretion or at the request of the Examiner.

§ 10.61 Proof; variance; amendment of pleadings.

In the case of a variance between the allegations in a pleading and the evidence adduced in support of the pleading, the Examiner may order or authorize amendment of the pleading to conform to the evidence: *Provided*, That the party who would otherwise be prejudiced by the amendment is given reasonable opportunity to meet the allegations of the pleading as amended; and the Examiner shall make findings on any issue presented by the pleadings as so amended.

§ 10.62 Motions and requests.

Motions and requests may be filed with the Director of Practice or with the Examiner.

§ 10.63 Representation.

A respondent or proposed respondent may appear in person or he may be represented by counsel or other representative who need not be enrolled to practice before the Internal Revenue Service. The Director may be represented by an attorney or other employee of the Internal Revenue Service.

§ 10.64 Examiner.

(a) *Appointment.* An Examiner, appointed as provided by section 11 of the Administrative Procedure Act, 60 Stat. 244 (5 U.S.C. 1010), shall conduct proceedings upon complaints for the disbarment or suspension of attorneys, certified public accountants, or enrolled agents.

(b) *Powers of Examiner.* Among other powers, the Examiner shall have authority, in connection with any disbarment or suspension proceeding assigned or referred to him, to do the following:

(1) Administer oaths and affirmations;

(2) Make rulings upon motions and requests, which rulings may not be appealed from prior to the close of a hearing except, at the discretion of the Examiner, in extraordinary circumstances;

(3) Determine the time and place of hearing and regulate its course and conduct;

(4) Adopt rules of procedure and modify the same from time to time as occasion requires for the orderly disposition of proceedings;

(5) Rule upon offers of proof, receive relevant evidence, and examine witnesses;

(6) Take or authorize the taking of depositions;

(7) Receive and consider oral or written argument on facts or law;

(8) Hold or provide for the holding of conferences for the settlement or simplification of the issues by consent of the parties;

(9) Perform such acts and take such measures as are necessary or appropriate to the efficient conduct of any proceeding; and

(10) Make initial decisions.

§ 10.65 Hearings.

(a) *In general.* The Examiner shall preside at the hearing on a complaint for the disbarment or suspension of an attorney, certified public accountant, or enrolled agent. Hearings shall be stenographically recorded and transcribed and the testimony of witnesses shall be taken under oath or affirmation. Hearings will be conducted pursuant to section 7 of the Administrative Procedure Act, 60 Stat. 241 (5 U.S.C. 1006).

(b) *Failure to appear.* If either party to the proceeding fails to appear at the hearing, after due notice thereof has been sent to him, he shall be deemed to have waived the right to a hearing and the Examiner may make his decision against the absent party by default.

§ 10.66 Evidence.

(a) *In general.* The rules of evidence prevailing in courts of law and equity are not controlling in hearings on complaints for the disbarment or suspension of attorneys, certified public accountants, and enrolled agents. However, the Examiner shall exclude evidence which is irrelevant, immaterial, or unduly repetitious.

(b) *Depositions.* The deposition of any witness taken pursuant to § 10.67 may be admitted.

(c) *Proof of documents.* Official documents, records, and papers of the Internal Revenue Service shall be admissible in evidence without the production of an officer or employee to authenticate them. Any such documents, records, and papers may be evidenced by a copy attested or identified by an officer or employee of the Internal Revenue Service.

(d) *Exhibits.* If any document, record, or other paper is introduced in evidence as an exhibit, the Examiner may authorize the withdrawal of the exhibit subject to any conditions which he deems proper.

(e) *Objections.* Objections to evidence shall be in short form, stating the grounds of objection relied upon, and the record shall not include argument thereon, except as ordered by the Examiner. Rulings on such objections shall be a part of the record. No exception to

the ruling is necessary to preserve the rights of the parties.

§ 10.67 Depositions.

Depositions for use at a hearing may, with the written approval of the Examiner, be taken by either the Director of Practice or the respondent or their duly authorized representatives. Depositions may be taken upon oral or written interrogatories, upon not less than 10 days' written notice to the other party before any officer duly authorized to administer an oath for general purposes or before an officer or employee of the Internal Revenue Service who is authorized to administer an oath in internal revenue matters. Such notice shall state the names of the witnesses and the time and place where the depositions are to be taken. The requirement of 10 days' notice may be waived by the parties in writing, and depositions may then be taken from the persons and at the times and places mutually agreed to by the parties. When a deposition is taken upon written interrogatories, any cross-examination shall be upon written interrogatories. Copies of such written interrogatories shall be served upon the other party with the notice, and copies of any written cross-interrogation shall be mailed or delivered to the opposing party at least 5 days before the date of taking the depositions, unless the parties mutually agree otherwise. A party upon whose behalf a deposition is taken must file it with the Examiner and serve one copy upon the opposing party. Expenses in the reporting of depositions shall be borne by the party at whose instance the deposition is taken.

§ 10.68 Transcript.

In cases where the hearing is stenographically reported by a Government contract reporter, copies of the transcript may be obtained from the reporter at rates not to exceed the maximum rates fixed by contract between the Government and the reporter. Where the hearing is stenographically reported by a regular employee of the Internal Revenue Service, a copy thereof will be supplied to the respondent either without charge or upon the payment of a reasonable fee. Copies of exhibits introduced at the hearing or at the taking of depositions will be supplied to the parties upon the payment of a reasonable fee (5 U.S.C. 140).

§ 10.69 Proposed findings and conclusions.

Except in cases where the respondent has failed to answer the complaint or where a party has failed to appear at the hearing, the Examiner, prior to making his decision, shall afford the parties a reasonable opportunity to submit proposed findings and conclusions and supporting reasons therefor.

§ 10.70 Decision of the Examiner.

As soon as practicable after the conclusion of a hearing and the receipt of any proposed findings and conclusions timely submitted by the parties, the Examiner shall make the initial decision

in the case. The decision shall include (a) a statement of findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and (b) an order of disbarment, suspension, or reprimand or an order of dismissal of the complaint. The Examiner shall file the decision with the Director of Practice and shall transmit a copy thereof to the respondent or his attorney of record. In the absence of an appeal to the Secretary of the Treasury, or review of the decision upon motion of the Secretary, the decision of the Examiner shall without further proceedings become the decision of the Secretary of the Treasury 30 days from the date of the Examiner's decision.

§ 10.71 Appeal to the Secretary.

Within 30 days from the date of the Examiner's decision, either party may appeal to the Secretary of the Treasury. The appeal shall be filed with the Director of Practice in duplicate and shall include exceptions to the decision of the Examiner and supporting reasons for such exceptions. If an appeal is filed by the Director of Practice, he shall transmit a copy thereof to the respondent. Within 30 days after receipt of an appeal or copy thereof, the other party may file a reply brief in duplicate with the Director of Practice. If the reply brief is filed by the Director, he shall transmit a copy of it to the respondent. Upon the filing of an appeal and a reply brief, if any, the Director of Practice shall transmit the entire record to the Secretary of the Treasury.

§ 10.72 Decision of the Secretary.

On appeal from or review of the initial decision of the Examiner, the Secretary of the Treasury will make the agency decision. In making his decision the Secretary of the Treasury will review the record or such portions thereof as may be cited by the parties to permit limiting of the issues. A copy of the Secretary's decision shall be transmitted to the respondent by the Director of Practice.

§ 10.73 Effect of disbarment or suspension; surrender of card.

In case the final order against the respondent is for disbarment, the respondent shall not thereafter be permitted to practice before the Internal Revenue Service unless and until authorized to do so by the Director of Practice pursuant to § 10.75. In case the final order against the respondent is for suspension, the respondent shall not thereafter be permitted to practice before the Internal Revenue Service during the period of suspension. If an enrolled agent is disbarred or suspended, he shall surrender his enrollment card to the Director of Practice for cancellation, in the case of disbarment, or for retention during the period of suspension.

§ 10.74 Notice of disbarment or suspension.

Upon the issuance of a final order disbaring or suspending an attorney, certi-

fied public accountant, or enrolled agent, the Director of Practice shall give notice thereof to appropriate officers and employees of the Internal Revenue Service and to interested departments and agencies of the Federal Government. Notice in such manner as the Director of Practice may determine may be given to the proper authorities of the State by which the disbarred or suspended person was licensed to practice as an attorney or accountant.

§ 10.75 Petition for reinstatement.

The Director of Practice may entertain a petition for reinstatement from any person disbarred from practice before the Internal Revenue Service after the expiration of 2 years following such disbarment. Reinstatement may not be granted unless the Director of Practice is satisfied that the petitioner, thereafter, is not likely to conduct himself contrary to the regulations in this part, and that granting such reinstatement would not be contrary to the public interest.

Subpart D—General Provisions

§ 10.90 Records.

(a) *Availability.* There are made available to public inspection at the Office of the Commissioner of Internal Revenue the roster of all persons enrolled to practice and the roster of all persons disbarred or suspended from practice. Other records may be disclosed upon specific request, in accordance with the disclosure regulations of the Internal Revenue Service and the Office of the Secretary.

(b) *Disciplinary procedures.* A request by a practitioner that a hearing in a disciplinary proceeding concerning him be public, and that the record thereof be made available for inspection by interested persons may be granted if agreement is reached by stipulation in advance to protect from disclosure tax information which is confidential, in accordance with the applicable statutes and regulations.

§ 10.91 Effective date of regulations.

The regulations in this part shall become effective on the 31st day after the date of publication in the FEDERAL REGISTER and shall supersede all prior regulations related to practice before the Internal Revenue Service.

§ 10.92 Saving clause.

Any proceeding for the disbarment or suspension of an attorney, certified public accountant, or enrolled agent, instituted but not closed prior to the effective date of these revised regulations, shall not be affected by such regulations, except that any such proceeding based solely on conduct which would not justify disbarment or suspension under the provisions of the part as revised shall be dismissed. Any proceeding for disbarment or suspension based on conduct engaged in prior to the effective date of these regulations may be instituted subsequent to such effective date, provided

that such conduct would continue to justify disbarment or suspension under the provisions of this part as revised.

§ 10.93 Special orders.

The Secretary of the Treasury reserves the power to issue such special orders as he may deem proper in any cases within the purview of this part.

[F.R. Doc. 66-8841; Filed, Aug. 12, 1966; 8:48 a.m.]

Title 32—NATIONAL DEFENSE

Chapter VII—Department of the Air Force

SUBCHAPTER I—STANDARDS OF CONDUCT

PART 920—STANDARDS OF CONDUCT

Present Part 920 is revised in its entirety and now reads as follows:

Sec.	Purpose.	Subpart A—General Provisions
920.0	Purpose.	
920.1	Definitions.	
920.2	Applicability.	
920.3	Ethical standards of conduct.	
920.4	Bribery and graft.	
920.5	Gratuities.	
920.6	Prohibition of contributions or presents to superiors.	
920.7	Use of Government facilities, property, and manpower.	
920.8	Use of civilian and military titles in connection with commercial enterprises.	
920.9	Outside employment of Air Force personnel.	
920.10	Gambling, betting, and lotteries.	
920.11	Indebtedness.	
920.12	Information to personnel.	
920.13	Confidential Statement of Employment and Financial Interest (DD Form 1555).	
920.14	Reporting suspected violations.	
		Subpart B—Conflict of Interest Laws
920.15	Full-time officers and employees.	
920.16	Special Government employees.	
920.17	Former officers or employees.	
920.18	Retired Regular officers.	
920.19	Officers of the Reserve components.	
		Subpart C—Special Government Employees; Advisors and Consultants; Temporary or Intermittent Employees
920.20	General.	
920.21	Specific responsibilities with regard to advisors and consultants.	
920.22	Temporary or intermittent employees.	
		Subpart D—Additional Guidance
920.23	Gratuities.	
920.24	Confidential statements of employment and financial interests (DD Form 1555).	

AUTHORITY: The provisions of this Part 920 issued under sec. 8012, 70A Stat. 488; 10 U.S.C. 8012, except as otherwise stated.

SOURCE: AFR 30-30, June 28, 1966.

§ 920.0 Purpose.

This part, in implementing Department of Defense Directive 5500.7, March 22, 1966 (31 F.R. 4989, Mar. 26, 1966, and 31 F.R. 5353, Apr. 5, 1966):

(a) Prescribes the standards of conduct relating to possible conflict between