

## 31 C.F.R. § 10.33

---

### Best practices for tax advisors.

---

- (a) *Best practices.* Tax advisors should provide clients with the highest quality representation concerning Federal tax issues by adhering to best practices in providing advice and in preparing or assisting in the preparation of a submission to the Internal Revenue Service. In addition to compliance with the standards of practice provided elsewhere in this part, best practices include the following:

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)