

## 31 C.F.R. § 10.60

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### Institution of proceeding.

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- (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 § 10.62, subject to a proceeding for sanctions described in § 10.50.

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