

31 C.F.R. § 10.22

Diligence as to accuracy.

(a) *In general.* A practitioner must exercise due diligence—

- (1) In preparing or assisting in the preparation of, approving, and filing tax returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;
- (2) In determining the correctness of oral or written representations made by the practitioner to the Department of the Treasury; and

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