

31 C.F.R. § 8.53

Initiation of disciplinary proceedings.

(a) *Receipt of information.* If an officer or employee of the Bureau has reason to believe that an attorney, certified public accountant, or enrolled practitioner has violated any of the provisions of this part or engaged in any disreputable conduct as defined in § 8.52, the employee shall promptly make a report thereof which will be forwarded to the Director of Practice. Any other person possessing information concerning violations or disreputable conduct may make a report thereof to the Director of Practice or to any officer or employee of the Bureau.

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