



Regulation of Tax Practice

Linda Galler, Michael B. Lang

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This volume considers the wide array of sources that govern tax practice by lawyers and accountants, including IRS Circular 230, ethical principles and practice rules specific to each profession and a panoply of practice-related provisions in the Internal Revenue Code. There have been a number of important cases since the first edition was published, ranging from limitations on the IRS's authority to regulate tax practice to the applicability of privilege principles in the context tax work product. The second edition is fully updated to reflect recent developments, and includes many new problems.

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