

## **Attention: Circular 230 is Currently Unavailable**

Treasury Circular 230, *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service*, required technical corrections and has been temporarily removed. A revised version will be provided soon. In the meantime, we encourage you to review the [Federal Register](#) or access [The Code of Federal Regulations Main Page](#).

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