

## Office of the Secretary of the Treasury

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an agreement that the use by the Government of the idea, method, or device for which the award is made does not form the basis of any further claim against the Government by the employee, his heirs or assigns.

### § 7.7 Appeals.

(a) Any employee who is aggrieved by a determination made by the head of his bureau or office under this part may obtain a review of the determination by filing an appeal with the General Counsel within 30 days after receiving the notice of the determination complained of.

(b) Any employee who is aggrieved by a determination made by the General Counsel under this part may obtain a review of the determination by filing a written appeal with the Commissioner of Patents within 30 days after receiving notice of the determination complained of, or within such longer period as the Commissioner may provide. The appeal to the Commissioner shall be processed in accordance with the provisions in the regulations of the Patent Office for an appeal from an agency determination.

### § 7.8 Delegation.

The heads of bureaus or offices and the General Counsel may delegate, as appropriate, the performance of the responsibilities assigned to them under this part.

## PART 8—PRACTICE BEFORE THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

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AUTHORITY: Sec. 3, 23 Stat. 258 (31 U.S.C. 1026); 5 U.S.C. 301, 500, 551-559; and Reorganization Plan No. 26 of 1950, 15 FR 4935, 64 Stat. 1280, as amended.

SOURCE: 42 FR 33026, June 29, 1977, unless otherwise noted.

### Subpart A—General Requirements

#### § 8.1 Scope.

This part contains rules governing the recognition of attorneys, certified public accountants, enrolled practitioners, and other persons representing

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clients before the Bureau of Alcohol, Tobacco and Firearms.

### § 8.2 Persons who may practice.

(a) *Attorneys.* Any attorney who is not currently under suspension or disbarment from practice before the Bureau of Alcohol, Tobacco and Firearms, may practice before the Bureau upon filing a written declaration with the Bureau, that he or she is currently qualified as an attorney and is authorized to represent the particular party on whose behalf he or she acts.

(b) *Certified public accountants.* Any certified public accountant who is not currently under suspension or disbarment before the Bureau of Alcohol, Tobacco and Firearms, may practice before the Bureau upon filing a written declaration with the Bureau, that he or she is currently qualified as a certified public accountant and is authorized to represent the particular party on whose behalf he or she acts.

(c) *Enrollment practitioners.* Any person enrolled as a practitioner under the provisions of subpart C of this part and who is not under suspension or disbarment from enrollment may practice before the Bureau.

(d) *Limited practitioners.* Any person qualified for limited practice without enrollment under the provisions of § 8.29 may practice before the Bureau.

(e) *Restrictions on Government officers and employees.* Any officer or employee of the United States in the executive, legislative, or judicial branch of the Government, or in any agency of the United States, including the District of Columbia, who is otherwise eligible to practice under the provisions of this part, may represent parties before the Bureau when doing so in the conduct of his or her official duties. A Government officer or employee may not otherwise practice before the Bureau except that, subject to the requirements of 18 U.S.C. 205, he or she may represent a member of his or her immediate family or a person or estate for which he or she serves as guardian, executor, administrator, trustee or other personal fiduciary. Member of Congress or Resident Commissioners (elect or serving) may not practice before the Bureau in connection with any matter

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for which they directly or indirectly seek any compensation.

(f) *Restrictions on State officers and employees.* No officer or employee of any State, or subdivision thereof, whose official responsibilities require him or her to pass upon, investigate, or deal with any State law or regulation concerning alcohol, tobacco, firearms, explosives matters or wagering, may practice before the Bureau if his or her official responsibility may disclose pertinent facts or information relating to matters administered by the Bureau.

(g) *Customhouse brokers.* Customhouse brokers, licensed by the Commissioner of Customs according to 19 CFR part 111, may represent a party for whom they have acted as a customhouse broker before the Bureau with respect to matters relating to the importation or exportation of merchandise under customs or internal revenue laws.

(Approved by the Office of Management and Budget under control number 1512-0418)

(18 U.S.C. 203, 205; 5 U.S.C. 552(a) (80 Stat. 383, as amended))

[42 FR 33026, June 29, 1977, as amended at 49 FR 14944, Apr. 16, 1984]

### § 8.3 Conference and practice requirements.

Conference and practice requirements of the Bureau of Alcohol, Tobacco and Firearms, including requirements for powers of attorney are set forth in:

(a) 26 CFR part 601, subpart E (or those regulations as recodified in 27 CFR part 71 subsequent to the effective date of these regulations, 31 CFR part 8) with respect to all representations before the Bureau except those concerning license or permit proceedings;

(b) 27 CFR part 200 with respect to proceedings concerning permits issued under the Federal Alcohol Administration Act or the Internal Revenue Code;

(c) 27 CFR 47.44 with respect to proceedings concerning licenses issued under the Arms Export Control Act (22 U.S.C. 2778);

(d) 27 CFR part 178, subpart E, with respect to proceedings concerning licenses issued under the Gun Control Act of 1968 (18 U.S.C. Chapter 44); and

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(e) 27 CFR part 181, subpart E, with respect to proceedings concerning licenses or permits issued under the Organized Crime Control Act of 1970 (18 U.S.C. Chapter 40).

### § 8.4 Director of Practice.

(a) *Appointment.* The Secretary shall appoint the Director of Practice. In the event of the absence of the Director of Practice or a vacancy in that office, the Secretary shall designate an officer or employee of the Treasury Department to act as Director of Practice.

(b) *Duties.* The Director of Practice, Office of the Secretary of the Treasury, shall: Act upon appeals from decisions of the Director denying applications for enrollment to practice before the Bureau; institute and provide for the conduct of disciplinary proceedings relating to attorneys, certified public accountants, and enrolled practitioners; make inquiries with respect to matters under his or her jurisdiction; and perform other duties as are necessary or appropriate to carry out his or her functions under this part or as are prescribed by the Secretary.

### § 8.5 Records.

(a) *Availability.* Registers of all persons admitted to practice before the Bureau, and of all persons disbarred or suspended from practice, which are required to be maintained by the director under the provisions of § 8.27, will be available for public inspection at the Office of the Director. Other records may be disclosed upon specific request in accordance with the disclosure regulations of the Bureau (27 CFR part 71) and the Office of the Secretary.

(b) *Disciplinary proceedings.* The Director, may grant a request by an attorney, certified public accountant, or enrolled practitioner to make public a hearing in a disciplinary proceeding, conducted under the provisions of subpart E of this part concerning the attorney, certified public accountant or enrolled practitioner, and to make the record of the proceeding available for public inspection by interested persons, if an agreement is reached by stipulation in advance to prevent disclosure of any information which is confidential, in accordance with applicable laws and regulations.

### § 8.6 Special orders.

The secretary reserves the power to issue special orders as he or she may deem proper in any cases within the scope of this part.

## Subpart B—Definitions

### § 8.11 Meaning of terms.

As used in this part, terms shall have the meaning given in this section. Words in the plural shall include the singular, and vice versa. The terms *include* and *including* do not exclude things not enumerated which are in the same general class.

*Administrative Law Judge.* The person appointed pursuant to 5 U.S.C. 3105, designated to preside over any administrative proceedings under this part.

*Attorney.* A person who is a member in good standing of the bar of the highest court of any State, possession, territory, Commonwealth, or the District of Columbia.

*Bureau.* The Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, DC 20226.

*Certified public accountant.* Any person who is qualified to practice as a certified public accountant in any State, possession, territory, Commonwealth, or the District of Columbia.

*CFR.* The Code of Federal Regulations.

*Director.* The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, DC.

*Enrolled practitioner.* Any person enrolled to practice before the Bureau of Alcohol, Tobacco and Firearms pursuant to Subpart C of this part.

*Practice before the Bureau.* This comprehends all matters connected with presentation to the Bureau or any of its officers or employees relating to a client's rights, privileges or liabilities under laws or regulations administered by the Bureau. Presentations include the preparation and filing of necessary documents, correspondence with and communications to the Bureau, and the representation of a client at conferences, hearings, and meetings. Preparation of a tax return, appearance of an individual as a witness for any party, or furnishing information at the

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request of the Bureau of any of its officers or employees is not considered practice before the Bureau.

*Secretary.* The Secretary of the Treasury.

*U.S.C.* The United States Code.

## Subpart C—Enrollment Procedures

### § 8.21 Eligibility for enrollment.

(a) *General qualifications.* The Director may grant enrollment to practice to any person who has not engaged in conduct which would justify the disbarment or suspension of any attorney, certified public accountant, or enrolled practitioner. Each person shall demonstrate to the satisfaction of the Director that he or she possesses the necessary technical qualifications to enable him or her to render valuable service before the Bureau, and that he or she is otherwise competent to advise and assists in the presentation of matters before the Bureau.

(b) *Technical qualifications.* The Director may grant enrollment to practice only to persons possessing technical knowledge of the laws and regulations administered by the Bureau.

(1) Minimum criteria required of an enrolled practitioner will consist of: 5 years employment with the Treasury Department in a responsible position which would familiarize the person with applicable laws and regulations; or 5 years employment in a regulated industry in a responsible position which would familiarize the person with applicable laws and regulations; or possession of a law degree; or other significant experience such as the prior representation of persons before the Internal Revenue Service or the Bureau of Alcohol, Tobacco and Firearms.

(2) An enrolled practitioner may demonstrate technical knowledge in one or more of the several areas of laws and regulations administered by the Bureau (alcohol, tobacco firearms, or explosives matters).

(c) *Natural persons.* Enrollment to practice may only be granted to natural persons who have become 18 years of age.

(d) *Attorneys, certified public accountants.* Enrollment if not available to persons who are attorneys or certified public accountants who qualify to

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practice without enrollment under § 8.2 (a) or (b).

[42 FR 33026, June 29, 1977; 42 FR 36455, July 15, 1977]

### § 8.22 Application for enrollment.

(a) *Information to be furnished.* An applicant for enrollment to practice shall state his or her name, address, and business address, citizenship, and age on the application. The applicant shall also state if he or she has ever been suspended or disbarred as an attorney or certified public accountant, or if the applicant's right to practice has ever been revoked by any court, commission, or administrative agency in any jurisdiction. The applicant shall set forth his or her technical qualifications as required by § 8.21(b) which enable him or her to render valuable service before the Bureau. The applicant shall indicate which area or areas of Bureau matters in which he or she desires to practice (alcohol, tobacco, firearms, or explosives matters).

(b) *Fee.* Each application for enrollment will be accompanied by a check or money order in the amount of \$25, payable to the Bureau of Alcohol, Tobacco and Firearms. This fee will be retained by the United States whether or not the applicant is granted enrollment. Agents who are enrolled to practice before the Internal Revenue Service prior to September 27, 1977, need not include this fee and should indicate their enrollment number on the application.

(c) *Execution under oath.* All applications for enrollment will be executed under oath or affirmation.

(d) *Filing.* Applications for enrollment will be filed with the Assistant Director, Regulatory Enforcement, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue NW., Washington, DC 20226.

(e) *Additional information.* The Director, as a condition to consideration for enrollment, may require the applicant to file additional information as necessary to determine if the applicant is qualified. The Director shall, upon written request, afford an applicant the

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opportunity to be heard with respect to his or her application for enrollment.

(Approved by the Office of Management and Budget under control number 1512-0418)

(Sec. 501, Pub. L. 82-137, 65 Stat. 290 (31 U.S.C. 483a); 5 U.S.C. 552(a) (80 Stat. 383, as amended))

[42 FR 33026, June 29, 1977; 42 FR 36455, July 15, 1977, as amended at 49 FR 14944, Apr. 16, 1984]

### § 8.23 Denial of enrollment; appeal.

(a) The Director, in denying an application for enrollment, shall inform the applicant as to the reasons. The applicant may, within 30 days after receipt of the notice of denial, file a written appeal together with reasons in support thereof, with the Director of Practice. The Director of Practice shall render a decision on the appeal as soon as practicable.

(b) An applicant may, within 30 days after receipt of the decision of the Director of Practice in sustaining a denial of enrollment, appeal the decision to the Secretary.

### § 8.24 Enrollment cards.

The Director shall issue an enrollment card to each practitioner who is enrolled to practice before the Bureau. Each enrollment card is valid for a period of 5 years as long as the holder remains enrolled and in good standing before the Bureau. Unless advised to the contrary by the Director, any officer or employee of the Bureau may consider the holder of an unexpired enrollment card to be authorized to practice before the Bureau in the subject area or areas indicated upon the card (alcohol, tobacco, firearms, or explosives matters).

### § 8.25 Renewal of enrollment card.

(a) *Period of renewal.* An enrolled practitioner may apply for renewal of his or her enrollment card during a 12-month period prior to the expiration of the enrollment card.

(b) *Application.* Each enrolled practitioner applying for a renewal of enrollment shall apply to the Director. The enrolled practitioner shall include in the application all information required by § 8.22 except information relating to technical qualifications un-

less the enrolled practitioner is applying for enrollment in a subject area or areas in which he or she was not previously qualified to practice.

(c) *Fee.* Each application for renewal of enrollment will be accompanied by a check or money order in the amount of \$5, payable to the Bureau of Alcohol, Tobacco and Firearms.

(Approved by the Office of Management and Budget under control number 1512-0418)

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[42 FR 33026, June 29, 1977, as amended at 49 FR 14944, Apr. 16, 1984]

### § 8.26 Change in enrollment.

(a) *Change in area of practice.* At any time during a period of enrollment, an enrolled practitioner may apply to practice in a subject area or areas in which he or she was not previously qualified to practice (alcohol, tobacco, firearms, or explosives matters).

(b) *Application.* Each enrolled practitioner applying for a change in enrollment shall apply to the Director. The enrolled practitioner shall include in the application all information required by § 8.22 but shall include information relating to technical qualifications only in those additional subject areas in which he or she is applying to practice.

(c) *Fee.* Each application for change in enrollment will be accompanied by a check or money order in the amount of \$5, payable to the Bureau of Alcohol, Tobacco and Firearms.

(Approved by the Office of Management and Budget under control number 1512-0418)

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[42 FR 33026, June 29, 1977, as amended at 49 FR 14944, Apr. 16, 1984]

### § 8.27 Enrollment registers.

The Director shall maintain, for public inspection, a register of all persons enrolled to practice before the Bureau and the subject areas in which each person is enrolled to practice, a register of all persons disbarred or suspended from practice, and a register of all persons whose applications for enrollment before the Bureau have been denied.

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### § 8.28 Termination of enrollment.

(a) *Attorneys, certified public accountants.* The enrollment of a practitioner to whom an enrollment card has been issued will terminate when that person becomes eligible to practice without enrollment under § 8.2 (a) or (b), and that person shall surrender his or her enrollment card to the Director for cancellation.

(b) *Expiration of enrollment.* The enrollment of any person will automatically terminate after the date indicated on the enrollment card unless, during the 12-month period prior to the expiration date, that person applies for renewal of enrollment with the Director as provided in § 8.25. In this case, the person may continue to practice before the Bureau until his or her application has been finally determined.

### § 8.29 Limited practice without enrollment.

(a) *General.* Individuals may appear on their own behalf and may otherwise appear without enrollment, providing they present satisfactory identification, in the following classes of cases:

(1) An individual who is his or her regular full-time employer, may represent a partnership of which he or she is a member or a regular full-time employee, or may represent without compensation a member of his or her immediate family.

(2) Corporations (including parent corporations, subsidiaries or affiliated corporations), trusts, estates, associations, or organized groups may be represented by bona fide officers or regular full-time employees.

(3) Trusts, receiverships, guardianships, or estates may be represented by their trustees, receivers, guardians, administrators, executors, or their regular full-time employees.

(4) Any government unit, agency, or authority may be represented by an officer or regular employee in the course of his or her official duties.

(5) Unenrolled persons may participate in rulemaking as provided in 5 U.S.C. 553.

(b) *Special appearances.* The Director, subject to conditions he or she deems appropriate, may authorize any person to represent a party without enrollment,

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ment, for the purpose of a particular matter.

### Subpart D—Duties and Restrictions Relating to Practice

#### § 8.31 Furnishing of information.

(a) *To the Bureau.* No attorney, certified public accountant, or enrolled practitioner may neglect or refuse promptly to submit records or information in any matter before the Bureau, upon proper and lawful request by an authorized officer or employee of the Bureau, or may interfere, or attempt to interfere, with any proper and lawful effort by the Bureau or its officers or employees, to obtain the requested record or information, unless he or she believes in good faith and on reasonable grounds that the record or information is privileged or that the request for, or effort to obtain, that record or information is of doubtful legality.

(b) *To the Director of Practice.* It is the duty of an attorney or certified public accountant, who practices before the Bureau, or enrolled practitioner when requested by the Director of Practice, to provide the Director of Practice with any information he or she may have concerning violation of the regulations in this part by any person, and to testify thereto in any proceeding instituted under this part for the disbarment or suspension of an attorney, certified public accountant, or enrolled practitioner, unless he or she believes in good faith and on reasonable grounds that that information is privileged or that the request is of doubtful legality.

#### § 8.32 Prompt disposition of pending matters.

No attorney, certified public accountant, or enrolled practitioner may unreasonably delay the prompt disposition of any matter before the Bureau.

#### § 8.33 Accuracy.

Each attorney, certified public accountant, and enrolled practitioner shall exercise due diligence in:

(a) Preparing or assisting in the preparation of, approving, and filing returns, documents, affidavits, and other papers relating to Bureau matters;

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(b) Determining the correctness of any representations made by him or her to the Bureau; and

(c) Determining the correctness of any information which he or she imparts to a client with reference to any matter administered by the Bureau.

### § 8.34 Knowledge of client's omission.

Each attorney, certified public accountant, or enrolled practitioner who knows that a client has not complied with applicable law, or has made an error in or omission from any document, affidavit, or other paper which the law requires the client to execute, shall advise the client promptly of the fact of such noncompliance, error, or omission.

### § 8.35 Assistance from disbarred or suspended persons and former Treasury employees.

No attorney, certified public accountant or enrolled practitioner shall, in practice before the Bureau, knowingly and directly or indirectly:

(a) Employ or accept assistance from any person who is under disbarment or suspension from practice before any agency of the Treasury Department;

(b) Accept employment as associate, correspondent, or subagent from, or share fees with, any such person;

(c) Accept assistance in a specific matter from any person who participated personally and substantially in the matter as an employee of the Treasury Department.

[44 FR 47059, Aug. 10, 1979]

### § 8.36 Practice by partners of Government employees.

No partner of an officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may represent anyone in any matter administered by the Bureau in which the Government employee participates or has participated personally and substantially as a Government employee, or which is the subject of that employee's official responsibility.

### § 8.37 Practice by former Government employees.

(a) *Violation of law.* No former officer or employee of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may represent anyone in any matter administered by the Bureau if the representation would violate any of the laws of the United States.

(b) *Personal and substantial participation.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may represent anyone with respect to any matter under the administration of the Bureau, if he or she participated personally and substantially in that matter as a Government employee.

(c) *Official responsibility.* No former officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, may within one year after his or her employment has ceased, appear personally as a practitioner before the Bureau with respect to any matter administered by the Bureau if that representation involves a specific matter under the former employee's official responsibility as a Government employee, within a one-year period prior to the termination of that responsibility.

(d) *Aid or assistance.* No former officer or employee of the Bureau, who is eligible to practice before the Bureau, may aid or assist any person in the representation of a specific matter in which the former officer or employee participated personally and substantially as an officer or employee of the Bureau.

(18 U.S.C. 207)

### § 8.38 Notaries.

No attorney, certified public accountant, or enrolled practitioner may, with respect to any matter administered by the Bureau, take acknowledgements, administer oaths, certify papers, or perform any official act in connection with matters in which he or she is employed as counsel, attorney, or practitioner, or in which he or she

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may be in any way interested before the Bureau.

(26 Op. Atty. Gen. 236)

### § 8.39 Fees.

No attorney, certified public accountant, or enrolled practitioner may charge an unconscionable fee for representing a client in any matter before the Bureau.

### § 8.40 Conflicting interests.

No attorney, certified public accountant, or enrolled practitioner may represent conflicting interests in practice before the Bureau, except by express consent of all directly interested parties after full disclosure has been made.

### § 8.41 Solicitation.

(a) *Advertising and solicitation restrictions.* (1) No attorney, certified public accountant or enrolled practitioner shall, with respect to any Bureau matter, in any way use or participate in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive or unfair statement or claim. For the purposes of this subsection, the prohibition includes, but is not limited to, statements pertaining to the quality of services rendered unless subject to factual verification, claims of specialized expertise not authorized by State or Federal agencies having jurisdiction over the practitioner, and statements or suggestions that the ingenuity and/or prior record of a representative rather than the merit of the matter are principal factors likely to determine the result of the matter.

(2) No attorney, certified public accountant or enrolled practitioner shall make, directly or indirectly, an uninvited solicitation of employment, in matters related to the Bureau. Solicitation includes, but is not limited to, in-person contacts, telephone communications, and personal mailings directed to the specific circumstances unique to the recipient. This restriction does not apply to: (i) Seeking new business from an existing or former client in a related matter; (ii) solicitation by mailings, the contents of which are

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designed for the general public; or (iii) non-coercive in-person solicitation by those eligible to practice before the Bureau while acting as an employee, member, or officer of an exempt organization listed in sections 501(c) (3) or (4) of the Internal Revenue Code of 1954 (26 U.S.C.).

(b) *Permissible advertising.* (1) Attorneys, certified public accountants and enrolled practitioners may publish, broadcast, or use in a dignified manner through any means of communication set forth in paragraph (d) of this section:

(i) The name, address, telephone number, and office hours of the practitioner or firm.

(ii) The names of individuals associated with the firm.

(iii) A factual description of the services offered.

(iv) Acceptable credit cards and other credit arrangements.

(v) Foreign language ability.

(vi) Membership in pertinent, professional organizations.

(vii) Pertinent professional licenses.

(viii) A statement that an individual's or firm's practice is limited to certain areas.

(ix) In the case of an enrolled practitioner, the phrase "enrolled to practice before the Bureau of Alcohol, Tobacco and Firearms."

(x) Other facts relevant to the selection of a practitioner in matters related to the Bureau which are not prohibited by these regulations.

(2) Attorneys, certified public accountants and enrolled practitioners may use, to the extent they are consistent with the regulations in this section, customary biographical insertions in approved law lists and reputable professional journals and directories, as well as professional cards, letterheads and announcements: *Provided*, That (i) attorneys do not violate applicable standards of ethical conduct adopted by the American Bar Association, (ii) certified public accountants do not violate applicable standards of ethical conduct adopted by the American Institute of Certified Public Accountants, and (iii) enrolled practitioners do not violate applicable standards of ethical conduct adopted by the



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National Society of Public Accountants.

(c) *Fee information.* (1) Attorneys, certified public accountants and enrolled practitioners may disseminate the following fee information:

(i) Fixed fees for specific routine services.

(ii) Hourly rates.

(iii) Range of fees for particular services.

(iv) Fee charged for an initial consultation.

(2) Attorneys, certified public accountants and enrolled practitioners may also publish the availability of a written schedule of fees.

(3) Attorneys, certified public accountants and enrolled practitioners shall be bound to charge the hourly rate, the fixed fee for specific routine services, the range of fees for particular services, or the fee for an initial consultation published for a reasonable period of time, but no less than thirty days from the last publication of such hourly rate or fees.

(d) *Communications.* Communications, including fee information, shall be limited to professional lists, telephone directories, print media, permissible mailings as provided in these regulations, radio and television. In the case of radio and television broadcasting, the broadcast shall be pre-recorded and the practitioner shall retain a recording of the actual audio transmission.

(e) *Improper associations.* An attorney, certified public accountant or enrolled practitioner may, in matters related to the Bureau, employ or accept employment or assistance as an associate, correspondent, or subagent from, or share fees with, any person or entity who, to the knowledge of the practitioner, obtains clients or otherwise practices in a manner forbidden under this section: *Provided*, That an attorney, certified public accountant or enrolled practitioner does not, directly or indirectly, act or hold himself out as authorized to practice before the Bureau in connection with that relationship. Nothing herein shall prohibit an attorney, certified public accountant, or enrolled practitioner from practice before the Bureau in a capacity other than that described above.

[44 FR 47060, Aug. 10, 1979]

### § 8.42 Practice of law.

Nothing in the regulations in this part may be construed as authorizing persons not members of the bar to practice law.

## Subpart E—Disciplinary Proceedings

### § 8.51 Authority to disbar or suspend.

The Secretary, after due notice and opportunity for hearing, may suspend or disbar from practice before the Bureau any attorney, certified public accountant, or enrolled practitioner shown to be incompetent, disreputable or who refuses to comply with the rules and regulations in this part or who shall, with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any client or prospective client, by word, circular, letter, or by advertisement.

(Sec. 3, 23 Stat. 258 (31 U.S.C. 1026))

### § 8.52 Disreputable conduct.

Disreputable conduct for which an attorney, certified public accountant, or enrolled practitioner may be disbarred or suspended from practice before the Bureau includes, but is not limited to:

(a) Conviction of any criminal offense under the revenue laws of the United States; under any other law of the United States which the Bureau enforces pursuant to Treasury Department Order No. 221 (37 FR 11696) effective July 1, 1972; or for any offense involving dishonesty or breach of trust.

(b) Giving false or misleading information, or participating in any way in the giving of false or misleading information, to the Bureau or any officer or employee thereof, or to any tribunal authorized to pass upon matters administered by the Bureau in connection with any matter pending or likely to be pending before them, knowing the information to be false or misleading. Facts or other matters contained in testimony, Federal tax returns, financial statements, applications for enrollment, affidavits, declarations, or any other document or statement, written or oral, are included in the term “information”.

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(c) Solicitation of employment as prohibited under § 8.41, the use of false or misleading representations with intent to deceive a client or a prospective client in order to procure employment, or intimating that the practitioner is able improperly to obtain special consideration or action from the Bureau or an officer or employee thereof.

(d) Willfully failing to make a Federal tax return in violation of the revenue laws of the United States, or evading, attempting to evade, or participating in any way in evading or attempting to evade any Federal tax or payment thereof; knowingly counseling or suggesting to a client or prospective client an illegal plan to evade Federal taxes or payment thereof, or concealing assets of himself or herself, or of another in order to evade Federal taxes or payment thereof.

(e) Misappropriation of, or failure properly and promptly to remit funds received from a client for the purpose of payment of taxes or other obligations due the United States.

(f) Directly or indirectly attempting to influence, or offering or agreeing to attempt to influence, the official action of any officer or employee of the Bureau by the use of threats, false accusations, duress or coercion, by the offer of any special inducement or promise of advantage or by the bestowing of any gift, favor, or thing of value.

(g) Disbarment or suspension from practice as an attorney or certified public accountant by any duly constituted authority of any State, possession, Commonwealth, the District of Columbia, or by any Federal court of record.

(h) Disbarment or suspension from practice as an attorney, certified public accountant, or other person admitted to practice before the Internal Revenue Service.

(i) Knowingly aiding and abetting another person to practice before the Bureau during a period of suspension, disbarment, or ineligibility of the other person. Maintaining a partnership for the practice of law, accountancy, or other related professional service with a person who is under disbarment from practice before the Bureau or the

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Internal Revenue Service is presumed to be a violation of this provision.

(j) Contemptuous conduct in connection with practice before the Bureau, including the use of abusive language, making false accusations and statements knowing them to be false, or circulating or publishing malicious or libelous matter.

(k) Willful violation of any of the regulations contained in this part.

[42 FR 33026, June 29, 1977; 42 FR 36455, July 15, 1977]

### § 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.

(b) *Institution of proceeding.* When the Director of Practice has reason to believe that any attorney, certified public accountant, or enrolled practitioner has violated any provisions of the laws or regulations governing practice before the Bureau, he or she may reprimand the person or institute a proceeding for the disbarment or suspension of that person. The proceeding will be instituted by a complaint which names the respondent and is signed by the Director of Practice and filed in his or her office. Except in cases of willfulness, or when time, the nature of the proceeding, or the public interest does not permit, the Director of Practice may not institute a proceeding until he or she has called to the attention of the proposed respondent, in writing, facts or conduct which warrant institution of a proceeding, and has accorded the proposed respondent the opportunity to demonstrate or achieve compliance with all lawful requirements.

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### § 8.54 Conferences.

(a) *General.* The Director of Practice may confer with an attorney, certified public accountant, or enrolled practitioner concerning allegations of misconduct whether or not a proceeding for disbarment or suspension has been instituted. If a conference results in a stipulation in connection with a proceeding in which that person is the respondent, the stipulation may be entered in the record at the instance of either party to the proceeding.

(b) *Resignation or voluntary suspension.* An attorney, certified public accountant, or enrolled practitioner, in order to avoid the institution or conclusion of a disbarment or suspension proceeding, may offer his or her consent to suspension from practice before the Bureau. An enrolled practitioner may also offer a resignation. The Director of Practice, at his or her discretion, may accept the offered resignation of an enrolled practitioner and may suspend an attorney, certified public accountant, or enrolled practitioner in accordance with the consent offered.

### § 8.55 Contents of complaint.

(a) *Charges.* A complaint will give a plain and concise description of the allegations which constitute the basis for the proceeding. A complaint will be deemed sufficient if it fairly informs the respondent of the charges to that he or she is able to prepare a defense.

(b) *Demand for answer.* The complaint will give notification of the place and time prescribed for the filing of an answer by the respondent; that time will be not less than 15 days from the date of service of the complaint. Notice will be given that a decision by default may be rendered against the respondent if the complaint is not answered as required.

### § 8.56 Service of complaint and other papers.

(a) *Complaint.* A copy of the complaint may be served upon the respondent by certified mail or by first-class mail. The copy of the complaint may be delivered to the respondent or the respondent's attorney or agent of record either in person or by leaving it at the office or place of business of the

respondent, attorney or agent, or the complaint may be delivered in any manner which has been agreed to by the respondent. If the service is by certified mail, the post office receipt signed by or on behalf of the respondent will be proof of service. If the certified matter is not claimed or accepted by the respondent and is returned undelivered, complete service may be made upon the respondent by mailing the complaint to him or her by first-class mail, addressed to the respondent at the address under which he or she is enrolled or at the last address known to the Director of Practice. If service is made upon the respondent or the respondent's attorney or agent in person, or by leaving the complaint at the office or place of business of the respondent, attorney or agent, the verified return by the person making service, setting forth the manner of service, will be proof of service.

(b) *Service of other papers.* Any paper other than the complaint may be served upon an attorney, certified public accountant, or enrolled practitioner as provided in paragraph (a) of this section, or by mailing the paper by first-class mail to the respondent at the last address known to the Director of Practice, or by mailing the paper by first-class mail to the respondent's attorney or agent of record. This mailing will constitute complete service. Notices may be served upon the respondent or his attorney or agent by telegram.

(c) *Filing of papers.* When the filing of a paper is required or permitted in connection with a disbarment or suspension proceeding, and the place of filing is not specified by this subpart or by rule or order of the Administrative Law Judge, the papers will be filed with the Director of Practice, Treasury Department, Washington, DC 20220. All papers will be filed in duplicate.

### § 8.57 Answer.

(a) *Filing.* The respondent shall file the answer in writing within the time specified in the complaint or notice of institution of the proceeding, unless on application the time is extended by the Director of Practice or the Administrative Law Judge. The respondent shall file the answer in duplicate with the director of Practice.

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(b) *Contents.* The respondent shall include in the answer a statement of facts which constitute the grounds of defense, and shall specifically admit or deny each allegation set forth in the complaint, except that the respondent shall not deny a material allegation in the complaint which he or she knows to be true, or state that he or she is without sufficient information to form a belief when in fact the respondent possesses that information. The respondent may also state affirmatively special matters of defense.

(c) *Failure to deny or answer allegations in the complaint.* Every allegation in the complaint which is not denied in the answer is deemed to be admitted and may be considered as proven, and no further evidence in respect of that allegation need be adduced at a hearing. Failure to file an answer within the time prescribed in the notice to the respondent, except as the time for answer is extended by the Director of Practice or the Administrative Law Judge, will constitute an admission of the allegations of the complaint and a waiver of hearing, and the Administrative Law Judge may make a decision by default without a hearing or further procedure.

(d) *Reply by Director of Practice.* No reply to the respondent's answer is required, and new matter in the answer will be deemed to be denied, but the Director of Practice may file a reply at his or her discretion or at the request of the Administrative Law Judge.

## § 8.58 Supplemental charges.

If it appears that the respondent in his or her answer, falsely and in bad faith, denies a material allegation of fact in the complaint or states that the respondent has no knowledge sufficient to form a belief, when he or she in fact possesses that information, or if it appears that the respondent has knowingly introduced false testimony during proceedings for his or her disbarment or suspension, the Director of Practice may file supplemental charges against the respondent. These supplemental charges may be tried with other charges in the case, provided the respondent is given due notice and is afforded an opportunity to prepare to a defense to them.

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### § 8.59 Proof; variance; amendment of pleadings.

In the case of a variance between the allegations in a pleading, the Administrative Law Judge may order or authorize amendment of the pleading to conform to the evidence. The party who would otherwise be prejudiced by the amendment will be given reasonable opportunity to meet the allegation of the pleading as amended, and the Administrative Law Judge shall make findings on an issue presented by the pleadings as so amended.

### § 8.60 Motions and requests.

Motions and requests may be filed with the Director of Practice or with the Administrative Law Judge.

### § 8.61 Representation.

A respondent or proposed respondent may appear in person or be represented by counsel or other representative who need not be enrolled to practice before the Bureau. The Director of Practice may be represented by an Attorney or other employee of the Treasury Department.

### § 8.62 Administrative Law Judge.

(a) *Appointment.* An Administrative Law Judge, appointed as provided by 5 U.S.C. 3105, shall conduct proceedings upon complaints for the disbarment or suspension of attorneys, certified public accountants, or enrolled practitioners.

(b) *Responsibilities.* The Administrative Law Judge in connection with any disbarment or suspension proceeding shall have authority to:

- (1) Administer oaths and affirmation;
- (2) Make rulings upon motions and requests; these rulings may not be appealed prior to the close of the hearing except at the discretion of the Administrative Law Judge in extraordinary circumstances;
- (3) Rule upon offers of proof, receive relevant evidence, and examine witnesses;
- (4) Take or authorize to the taking of depositions;
- (5) Determine the time and place of hearing and regulate its course and conduct;

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(6) Hold or provide for the holding of conferences to settle or simplify the issues by consent of the parties;

(7) Receive and consider oral or written arguments on facts or law;

(8) Make initial decisions;

(9) Adopt rules of procedure and modify them from time to time as occasion requires for the orderly disposition of proceedings; and

(10) Perform acts and take measures as necessary to promote the efficient conduct of any proceeding.

### § 8.63 Hearings.

(a) *Conduct.* The Administrative Law Judge shall preside at the hearing on a complaint for the disbarment or suspension of an attorney, certified public accountant, or enrolled practitioner. Hearings will be stenographically recorded and transcribed and the testimony of witnesses will be received under oath or affirmation. The Administrative Law Judge shall conduct hearings pursuant to 5 U.S.C. 556.

(b) *Failure to appear.* If either party to the proceedings fails to appear at the hearing, after due notice has been sent, the Administrative Law Judge may deem them to have waived the right to a hearing and may make a decision against the absent party by default.

### § 8.64 Evidence.

(a) *Rules of evidence.* The rules of evidence prevailing in courts of law and equity are not controlling in hearings. However, the Administrative Law Judge shall exclude evidence which is irrelevant, immaterial, or unduly repetitious.

(b) *Depositions.* Depositions of witnesses taken pursuant to § 8.65 may be admitted as evidence.

(c) *Government documents.* Official documents, records, and papers of the Bureau of Alcohol, Tobacco and Firearms and the Office of the Director of Practice are admissible in evidence without the production of an officer or employee to authenticate them. These documents, records and papers may be evidenced by a copy attested or identified by an officer or employee of the Bureau or the Treasury Department.

(d) *Exhibits.* If any document, record, or other paper is introduced in evi-

dence as an exhibit, the Administrative Law Judge may authorize the withdrawal of the exhibit subject to any conditions he or she deems proper.

(e) *Objections.* Objections to evidence will be in short form, stating the grounds of objection and the record may not include arguments thereon, except as ordered by the Administrative Law Judge. Rulings on objections will be a part of the record. No exception to the ruling is necessary to preserve the rights of the parties.

### § 8.65 Depositions.

Depositions for use at a hearing may, with the written approval of the Administrative Law Judge, be taken by either the Director of Practice or the respondent or their authorized representatives. Depositions may be taken upon oral or written questioning, upon not less than 10 days' written notice to the other party before any officer authorized to administer an oath for general purposes or before an officer or employee of the Bureau authorized to administer an oath pursuant to 27 CFR 70.35. The written notice will state the names of the witnesses and the time and place where the depositions are to be taken. The requirement of 10 days' notice may be waived by the parties in writing, and depositions may then be taken from the persons and at the times and places mutually agreed to by the parties. When a deposition is taken upon written questioning, any cross-examination will be upon written questioning. Copies of the written questioning will be served upon the other party with the notice, and copies of any written cross-interrogation will be mailed or delivered to the opposing party at least 5 days before the date of taking the depositions, unless the parties mutually agree otherwise. A party on whose behalf a deposition is taken must file it with the Administrative Law Judge and serve one copy upon the opposing party. Expenses in the reproduction of depositions will be borne by the party at whose instance the deposition is taken.

### § 8.66 Transcript.

In cases in which the hearing is stenographically reported by a Government contract reporter, copies of the

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transcript may be obtained from the reporter at rates not to exceed the maximum rates fixed by contract between the Government and the reporter. If the hearing is stenographically reported by a regular employee of the Bureau, a copy of the hearing will be supplied to the respondent either without charge or upon the payment of a reasonable fee. Copies of exhibits introduced at the hearing or at the taking of depositions will be supplied to the parties upon the payment of a reasonable fee.

(Sec. 501, Pub. L. 82-137, 65 Stat. 290 (31 U.S.C. 483a))

## § 8.67 Proposed findings and conclusions.

Except in cases when the respondent has failed to answer the complaint or when a party has failed to appear at the hearing, the Administrative Law Judge, prior to making his or her decision, shall afford the parties a reasonable opportunity to submit proposed findings and conclusions and their supporting reasons.

## § 8.68 Decision of Administrative Law Judge.

As soon as practicable after the conclusion of a hearing and the receipt of any proposed findings and conclusions timely submitted by the parties, the Administrative Law Judge shall make the initial decision in the case. The decision will include (a) a statement of findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and (b) an order of disbarment, suspension, or reprimand or an order of dismissal of the complaint. The Administrative Law Judge shall file the decision with the Director of Practice and shall transmit a copy to the respondent or the respondent's attorney of record. In the absence of an appeal to the Secretary, or review of the decision upon motion of the Secretary, the decision of the Administrative Law Judge will, without further proceedings, become the decision of the Secretary of the Treasury 30 days from the date of the Administrative Law Judge's decision.

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## § 8.69 Appeal to the Secretary.

Within 30 days from the date of the Administrative Law Judge's decision, either party may appeal to the Secretary. The appeal will be filed with the Director of Practice in duplicate and will include exceptions to the decision of the Administrative Law Judge and supporting reasons for those exceptions. If the Director of Practice files the appeal, he or she shall transmit a copy of it to the respondent. Within 30 days after receipt of an appeal or copy thereof, the other party may file a reply brief in duplicate with the Director of Practice. If the Director of Practice files the reply brief, he or she shall transmit a copy of it to the respondent. Upon the filing of an appeal and a reply brief, if any, the Director of Practice shall transmit the entire record to the Secretary.

## § 8.70 Decision of the Secretary.

On appeal from or review of the initial decision of the Administrative Law Judge, the Secretary shall make the agency decision. In making this decision, the Secretary shall review the record or those portions of the records as may be cited by the parties in order to limit the issues. The Director of Practice shall transmit a copy of the Secretary's decision to the respondent.

## § 8.71 Effect of disbarment or suspension.

(a) *Disbarment.* If the final order against the respondent is for disbarment, the respondent will not thereafter be permitted to practice before the Bureau unless authorized to do so by the Director of Practice pursuant to § 8.72.

(b) *Suspension.* If the final order against the respondent is for suspension, the respondent will not thereafter be permitted to practice before the Bureau during the period of suspension.

(c) *Surrender of enrollment card.* If an enrolled practitioner is disbarred or suspended, he or she shall surrender the enrollment card to the Director of Practice for cancellation, in the case of disbarment, or for retention during the period of suspension.

(d) *Notice of disbarment or suspension.* Upon the issuance of a final order for suspension or disbarment, the Director

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of Practice shall give notice of the order to appropriate officers and employees of the Bureau of Alcohol, Tobacco and Firearms and to interested departments and agencies of the Federal Government. The Director of Practice may also give notice as he or she may determine to the proper authorities of the State in which the disbarred or suspended person was licensed to practice as an attorney or certified public accountant.

### § 8.72 Petition for reinstatement.

The Director of Practice may entertain a petition for reinstatement from any person disbarred from practice before the Bureau after the expiration of 5 years following disbarment. The director of Practice may not grant reinstatement unless he or she is satisfied that the petitioner is not likely to conduct himself or herself contrary to the regulations in this part, and that granting reinstatement would not be contrary to the public interest.

## PART 9—EFFECTS OF IMPORTED ARTICLES ON THE NATIONAL SECURITY

Sec.

9.2 Definitions.

9.3 General.

9.4 Criteria for determining effects of imports on national security.

9.5 Applications for investigation.

9.6 Confidential information.

9.7 Conduct of investigation.

9.8 Emergency action.

9.9 Report.

AUTHORITY: Sec. 232, as amended, 76 Stat. 877, 80 Stat. 369 (19 U.S.C. 1862); 5 U.S.C. 301; Reorg. Plan No. 1 of 1973; and E.O. 11725, June 27, 1973 (38 FR 17175).

### § 9.2 Definitions.

As used herein, *Secretary* means the Secretary of the Treasury and *Assistant Secretary* means the Assistant Secretary of the Treasury (Enforcement, Operations, and Tariff Affairs).

[40 FR 50717, Oct. 31, 1975]

### § 9.3 General.

(a) Upon request of the head of any Government department or agency, upon application of an interested party, or upon his own motion, the As-

sistant Secretary shall set in motion an immediate investigation to determine the effects on the national security of imports of any article.

(b) The Secretary shall report the findings of his investigation under paragraph (a) of this section with respect to the effect of the importation of such article in such quantities or under such circumstances upon the national security and, based on such findings, his recommendation for action or inaction to the President within one year after receiving an application from an interested party or otherwise beginning an investigation under this section.

[39 FR 10898, Mar. 22, 1974, as amended at 40 FR 50717, Oct. 31, 1975]

### § 9.4 Criteria for determining effects of imports on national security.

(a) In determining the effect on the national security of imports of the article which is the subject of the investigation, the Secretary is required to take into consideration the following:

(1) Domestic production needed for projected national defense requirements including restoration and rehabilitation.

(2) The capacity of domestic industries to meet such projected requirements, including existing and anticipated availabilities of:

(i) Human resources.

(ii) Products.

(iii) Raw materials.

(iv) Production equipment and facilities.

(v) Other supplies and services essential to the national defense.

(3) The requirement of growth of such industries and such supplies and services including the investment, exploration and development necessary to assure capacity to meet projected defense requirements.

(4) The effect which the quantities, availabilities, character and uses of imported goods have or will have on such industries and the capacity of the United States to meet national security requirements.

(5) The economic welfare of the Nation as it is related to our national security, including the impact of foreign competition on the economic welfare of