

In-House Attorneys Subject to Circular 230 Practice Standards

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Karen Hawkins, Director of the **Internal Revenue Service's Office of Professional Responsibility (OPR)**, has said that in-house attorneys are subject to the standards of practice set out in Circular 230, like all other tax practitioners.

Ms. Hawkins' statement was in response to statements she has heard that in-house attorneys believe they do not fall under **OPR's** jurisdiction.

Hawkins said the minute in-house attorneys begin advocating for tax positions for their employers by preparing tax returns, they are practicing and therefore representing their employers before the Internal Revenue Service. Representing their employers subjects such in-house attorneys to the Circular 230 practice standards.

IRS Circular 230 Notice

Internal Revenue Service regulations state that only a formal opinion that meets specific requirements can be used to avoid tax penalties. Any tax advice in this communication is not intended or written to be used, and cannot be used by a taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer, because it does not meet the requirements of a formal opinion.

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