

*This is your Release #26 (March 2019)*

# The Circular 230 Deskbook

- **Related Penalties**
- **Reportable Transactions**
- **Working Forms**

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This twenty-sixth release to *The Circular 230 Deskbook* updates the treatise with the latest developments in tax and estate law relating to IRS Circular 230. Highlights of Release #26 include the following:

- **Chapter 1, Deference: When the Court Must Yield to the Government's Interpretation.** Revised to include the most recent pertinent decisions, such as *Good Fortune Shipping*, in which the D.C. Circuit invalidated a regulation under *Chevron's* step two, perhaps reflecting emerging hostility toward the *Chevron* framework (see section 1:2); and *PBBM-Rose Hill, Ltd.*, in which the Fifth Circuit refused to permit a taxpayer to invoke *Auer*, which typically is invoked only by a government agency (see section 1:4).
- **Chapter 4, Circular 230.** New discussion covers the specified time periods, under I.R.C. § 6694(c), that apply to a preparer filing a refund suit where the preparer has paid 15% of the penalty (see section 4:13.8[D][11]).

Thank you for purchasing *The Circular 230 Deskbook*, the essential resource for understanding the new requirements and consequences for practice under Circular 230. If you have questions about this product, or would like information on our other products, please contact customer service at [info@pli.edu](mailto:info@pli.edu) or at (800) 260-4PLI.

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# FILING INSTRUCTIONS

## The Circular 230 Deskbook

**Release #26  
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**REMOVE OLD PAGES  
NUMBERED:**

- Title page to 1-35
- 3-1 to 4-268
- T-1 to I-31

**INSERT NEW PAGES  
NUMBERED:**

- Title page to 1-37
- 3-1 to 4-270
- T-1 to I-30

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