

suspension is issued. A practitioner's suspension will remain effective until the earlier of the following—

(1) The Director of the Office of Professional Responsibility lifts the suspension after determining that the practitioner is no longer described in paragraph (b) of this section or for any other reason; or

(2) The suspension is lifted by an Administrative Law Judge or the Secretary of the Treasury in a proceeding referred to in paragraph (g) of this section and instituted under § 10.60.

(g) *Proceeding instituted under § 10.60.* If the Director of the Office of Professional Responsibility suspends a practitioner under this section, the practitioner may ask the Director of the Office of Professional Responsibility to issue a complaint under § 10.60. The request must be made in writing within 2 years from the date on which the practitioner's suspension commences. The Director of the Office of Professional Responsibility must issue a complaint requested under this paragraph within 30 calendar days of receiving the request.

(h) *Effective/applicability date.* This section is applicable on September 26, 2007.

[T.D. 9011, 67 FR 48774, July 26, 2002, as amended by T.D. 9359, 72 FR 54555, Sept. 26, 2007]

### Subpart E—General Provisions

SOURCE: T.D. 9011, 67 FR 48774, July 26, 2002, unless otherwise noted.

#### § 10.90 Records.

(a) *Roster.* The Director of the Office of Professional Responsibility will maintain, and may make available for public inspection in the time and manner prescribed by the Secretary of the Treasury, or delegate, rosters of—

(1) Enrolled agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under § 10.61;

(2) Individuals (and employers, firms or other entities, if applicable) censured, suspended, or disbarred from practice before the Internal Revenue Service or upon whom a monetary penalty was imposed;

(3) Disqualified appraisers; and

(4) Enrolled retirement plan agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under § 10.61.

(b) *Other records.* Other records of the Director of the Office of Professional Responsibility may be disclosed upon specific request, in accordance with the applicable law.

(b) *Effective/applicability date.* This section is applicable on September 26, 2007.

[T.D. 9359, 72 FR 54555, Sept. 26, 2007]

EDITORIAL NOTE: By T.D. 9359, 72 FR 54555, Sept. 26, 2007, § 10.90 was revised. However, the revised text contained two paragraphs designated paragraph (b).

#### § 10.91 Saving provision.

Any proceeding instituted under this part prior to July 26, 2002, for which a final decision has not been reached or for which judicial review is still available will not be affected by these revisions. Any proceeding under this part based on conduct engaged in prior to September 26, 2007, which is instituted after that date, will apply subpart D and E or this part as revised, but the conduct engaged in prior to the effective date of these revisions will be judged by the regulations in effect at the time the conduct occurred.

[T.D. 9359, 72 FR 54555, Sept. 26, 2007]