

for the purpose of assisting the Assistant Secretary in obtaining the material facts with respect to the subject matter of the investigation.

(5) The hearing will be stenographically reported. The Assistant Secretary will not cause transcripts of the record of the hearing to be distributed to the interested parties, but a transcript may be inspected at the Office of the Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Department of the Treasury, in Washington, DC, or purchased from the reporter.

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

#### § 9.8 Emergency action.

In emergency situations or when in his judgment national security interests require it, the Secretary may vary or dispense with any of the procedures set forth above and may formulate his views without following such procedures.

[39 FR 10898, Mar. 22, 1974]

#### § 9.9 Report.

A report will be made and published in the FEDERAL REGISTER upon the disposition of each request, application or motion under § 9.3. Copies of the report will be available at the Office of the Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Department of the Treasury.

[40 FR 50718, Oct. 31, 1975]

### PART 10—PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

Sec.

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- 10.2 Definitions.
- 10.3 Who may practice.
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- 10.7 Representing oneself; participating in rulemaking; limited practice; special appearances; and return preparation.
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- 10.34 Standards with respect to tax returns and documents, affidavits and other papers.
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