

REGULATION 10

ENROLLMENT OF ATTORNEYS AND AGENTS

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10.140	[Repealed: 10/90.]
10.150	[Repealed: 10/90.]
10.160	[Repealed: 10/90.]
10.170	[Repealed: 10/90.]
10.180	[Repealed: 10/90.]
10.190	[Repealed: 10/90.]
10.200	[Repealed: 10/90.]
10.210	[Repealed: 10/90.]

10.010 Eligibility to practice. No person shall be eligible to practice before the Commission or the Board unless such person is enrolled in accordance with these regulations, except that any individual may appear, without enrollment, on his or her own behalf or on behalf of a member of the person's immediate family, if such appearance is without compensation; and a member of a partnership, an officer of a corporation, or an authorized regular employee of an individual, partnership, corporation, or other business entity may likewise appear without enrollment in any matter relating to such individual or business entity.

(Adopted: 10/90.)

10.020 Scope of practice. Practice before the Commission or the Board shall be deemed to include all matters relating to the presentation of a client's matter to the Commission or the Board, including the preparation and filing of applications, reports, systems of internal controls, financial statements, or other documents submitted to the Commission or Board on behalf of such client.

(Adopted: 10/90.)

10.030 Qualifications for enrollment.

1. The following persons may be admitted to practice before the Commission and the Board as attorneys or accountants:

(a) Attorneys at law admitted to practice before the supreme court of the State of Nevada and who are lawfully engaged in the active practice of their profession.

(b) Certified public accountants and public accountants qualified to practice under Nevada law and who are lawfully engaged in active practice as such.

2. Other individuals may, upon motion of an enrolled person, be admitted to practice as agents upon presentation of satisfactory proof of their good character and integrity, professional qualifications and experience, comprehensive knowledge of the Act and regulations, and such other information or references as the Commission may require. Unless the Commission provides otherwise, all agents shall only be admitted to practice before the Commission and Board for the purposes of a particular case or matter.

(Adopted: 10/90. Amended: 10/92.)

10.040 Procedures for enrollment.

1. An attorney or accountant meeting the qualifications described in Regulation 10.030(1)(a) or (b) shall be deemed automatically enrolled at the time the attorney or accountant first appears for or performs any act of representation on behalf of a client in any matter before the Board or Commission.

2. Other individuals must submit an application for enrollment to the Commission together with proof of eligibility for enrollment. The Commission will consider the application at a public meeting, and may either grant or deny the application, or request additional information from the applicant. Only natural persons may enroll to practice before the Board or Commission.

(Adopted: 10/90.)

10.041 Enrollment prior to October 26, 1990. Any person who, on October 26, 1990, holds an effective enrollment certificate issued by the Commission is deemed enrolled by the Commission without application.

(Adopted: 10/90.)

10.050 Enrollment for a particular matter.

1. The following persons may, upon motion of an enrolled person, be admitted to practice before the Commission or the Board for the purposes of a particular case or matter:

(a) Attorneys at law who have been admitted to practice before the courts of any state or territory or the District of Columbia and who are in good standing with the court by which they are licensed.

(b) Certified public accountants or public accountants who have duly qualified to practice as such in their own names, under the laws and regulations of any state or territory or the District of Columbia, and who are in good standing with the entity by which they are licensed.

2. No person enrolled pursuant to this section may practice before the Commission or the Board except in association with the enrolled person who sponsored his or her enrollment.

(Adopted: 10/90. Amended: 10/92.)

10.060 Roster of enrolled agents. The Commission will keep on file a roster of persons who are enrolled as agents, and will furnish, upon request, information as to whether any individual is enrolled.

(Adopted: 10/90.)

10.065 Suspension and revocation of enrollment.

1. A person's enrollment to practice before the Board and Commission shall be suspended automatically without a hearing under the following circumstances:

(a) Where the person is an attorney or an accountant, if his or her professional license is suspended or revoked;

(b) Where the person is an agent, if he or she has been convicted of any felony, regardless of whether an appeal is pending or could be taken.

2. Any person enrolled to practice before the Board and Commission as an agent may have his or her enrollment to practice suspended or revoked if, after a hearing, the Commission finds that:

(a) The agent made a materially false or misleading statement with regard to the person's application for enrollment;

(b) The agent willfully failed to exercise diligence in the preparation or presentation of any application, report, or other document filed with the Board or Commission, or knowingly misrepresented any material fact to the Board or Commission;

(c) The agent willfully violated or aided and abetted in the violation of any provision of the Act or regulations;

(d) The agent does not possess the requisite qualifications or expertise to represent others before the Board or Commission, lacks character or integrity, or has engaged in unethical or improper conduct.

(Adopted: 10/90.)

10.066 Reinstatement.

1. Any attorney or accountant whose enrollment is suspended under Regulation 10.065 shall be deemed automatically reinstated to practice before the Board and Commission at the time he or she is reinstated to practice law or accounting by the applicable licensing authority.

2. Any agent whose enrollment is suspended or revoked under Regulation 10.065 may be reinstated by the Commission, upon application, if the grounds for the suspension or revocation are subsequently

removed by a reversal of the conviction, or for other good cause shown. An applicant for reinstatement shall be afforded an opportunity for a hearing before the Commission on the application, and shall pay all reasonable costs of the proceeding.

(Adopted: 10/90.)

10.070 Proof of authority. The Commission or the Board may require all persons seeking to appear before it to disclose the identity of those they represent and to present proof that they are authorized to act on their behalf.

(Adopted: 10/90.)

10.080 Effect of representation.

1. Any person represented by an attorney, accountant, agent, or other person before the Commission or the Board shall be bound by the acts or omissions of such representative to the same extent as if he or she had acted or failed to act personally.

2. In an appearance by an attorney, accountant, agent, or other representative at any hearing or meeting of the Board or the Commission, the person represented shall be deemed to have waived all privileges with respect to any information in the possession of such attorney, accountant, agent, or representative, or any testimony by the person, except for privileges afforded by the constitution of this state or the United States, where applicable.

(Adopted: 10/90.)

10.090 Obligations of truthfulness and diligence.

1. Enrolled persons shall not be intentionally untruthful to the Board or Commission, nor withhold from the Board or Commission any information which the Board or Commission is entitled to receive, nor interfere with any lawful effort by the Board or Commission to obtain such information.

2. Enrolled persons shall exercise due diligence in preparing or assisting in the preparation of documents for submission to the Board or Commission.

3. Enrolled persons have a continuing responsibility on behalf of their clients to monitor the accuracy and completeness of information submitted to the Board or Commission in any matter pertaining to their clients. Whenever an enrolled person becomes aware that information furnished to the Board or Commission is no longer accurate and complete in any material respect, the enrolled person shall promptly furnish the Board or Commission with appropriate supplemental and corrected information.

(Adopted: 10/90.)

10.100 Knowledge of client's omission. An enrolled person who knows that a client has not complied with the Act or the regulations of the Commission, or that a client has made a material error in or a material omission from any application, report, or other document submitted to the Board or Commission, shall advise his or her client promptly of the fact of such noncompliance, error, or omission.

(Adopted: 10/90.)

10.110 Certification of documents. Every application, report, affidavit, written argument, brief, statement of fact, or other document prepared or filed on behalf of a client represented by an enrolled person, must be signed by the enrolled person, and the signature shall be deemed to constitute a certification that the document was prepared in conformity with the requirements of the Act and regulations.

(Adopted: 10/90.)

10.120 Duty of enrollees concerning violations. An enrolled person shall, when requested by the Commission, the Board, or a member, or an authorized employee thereof, give to the Commission, the Board or such member, or employee any information that the enrolled person may have concerning violations of the Act or regulations by any person, or of the occurrence of any acts or omissions on the part of an enrollee that would be grounds for suspension or disbarment of such enrollee, unless such information is privileged under applicable law.

(Adopted: 10/90.)

10.130 Professional conduct. Each enrolled person shall conduct his or her practice in an ethical and professional manner. Each enrolled attorney shall observe the rules of professional conduct adopted

by the Nevada Supreme Court, and each enrolled person who is not an attorney shall observe the rules of professional conduct adopted by the Nevada State Board of Accountancy.

(Adopted: 10/90.)

10.140 [Repealed: 10/90.]

10.150 [Repealed: 10/90.]

10.160 [Repealed: 10/90.]

10.170 [Repealed: 10/90.]

10.180 [Repealed: 10/90.]

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End – Regulation 10