



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

August 4, 2014

Control Number: WI-21-0814-04
Expiration Date: 08-05-2015
Impacted IRM: 21.9.3

MEMORANDUM FOR ACCOUNTS MANAGEMENT FIELD DIRECTORS AND
FIELD ASSISTANCE DIRECTORS

FROM: James P. Clifford /s/ James P. Clifford
Director, Accounts Management

SUBJECT: Interim Guidance on Contacts Regarding Specific Return Preparer
Complaint Issues

This memorandum issues guidance on Return Preparer Misconduct procedures until IRM 21.9.3, *Assisting Victims of Return Preparer Misconduct*, is published. It replaces previous Interim Guidance WI-21-0214-01. Please ensure that this information is distributed to all affected employees within your organization.

Contacts Regarding Specific Return Preparer Complaint Issues

The Service may receive contacts from taxpayers regarding a questionable experience with a Tax Return Preparer. The IRS and/or Assistors do not comment on any particular return preparer. Assistors must address inquiries using professional language following our normal procedures. Refer to established procedures outlined in IRM 21.4.1.3, Refund Inquiry Response Procedures.

Note: If the taxpayer mentions a preparer or complains about a preparer, this does not automatically designate it as a Return Preparer Misconduct issue. The table below addresses specific scenarios.

If a taxpayer calls and alleges that	Then
## [REDACTED]	Research the account to confirm a tax return was filed using the taxpayer's SSN. (Taxpayers may assume the preparer filed an unauthorized return because of media attention.)
[REDACTED]	Advise the taxpayers to complete Form 14157-A , Tax Return Preparer Affidavit, signed by the taxpayer, summarizing the situation AND send it along with the following information:
[REDACTED]	<ul style="list-style-type: none"> • Form 14157, Complaint: Tax Return Preparer,

Any line marked with a # is for Official Use Only.

 <p>##</p>	<p>including name, address, TIN</p> <ul style="list-style-type: none"> • Advise taxpayers to check box 11(a) "Other" and write in "Return Filed Without Authorization or Consent" • Tax Return Preparer information, including first and last name of preparer, address, TIN <p>Note: Emphasize that name and address information MUST be provided.</p> <ul style="list-style-type: none"> • A signed copy of his/her return as it was intended to be filed • A copy of the paperwork received from the Tax Return Preparer. • Other documentation to support their claim <p>Advise taxpayers to submit their documentation to the following address ONLY if there is NO compliance, enforcement/investigative involvement on account:</p> <p>Internal Revenue Service AM - Preparer Complaints 5333 Getwell Road Mail Stop 58 Memphis, TN 38118</p> <p>If there is evidence on the account of Compliance, Enforcement/Investigative involvement (an audit notice, CP 2000, IVO letter etc), advise the taxpayer to submit their documentation to the location indicated on the notice/letter. If they do not have a copy of the notice/letter, follow your normal procedures on transferring the call to the correct Compliance, Enforcement/Investigative function or provide a mailing address.</p> <p>Compliance employees receiving calls in response to Compliance related notices and letters should instruct callers to submit the documentation referenced above directly to the designated Compliance function.</p>
<p>##</p> 	<p>Research the account to confirm a tax return was filed in the taxpayer's SSN. (Taxpayers may assume the preparer filed an unauthorized return because of media attention.)</p> <p>Advise the taxpayers to complete Form 14157-A, Tax Return Preparer Affidavit, signed by the taxpayer, summarizing the situation AND send it along with the following information:</p> <ul style="list-style-type: none"> • Form 14157, Complaint: Tax Return Preparer, including name, address, TIN • Advise taxpayers to check box 11(a) "Other" and write in "Return Filed Without Authorization or Consent"

<div data-bbox="181 191 634 323" style="background-color: black; width: 279px; height: 63px; margin-bottom: 5px;"></div> <div data-bbox="451 289 490 317" style="color: red; font-weight: bold;">##</div>	<ul style="list-style-type: none"> • Tax Return Preparer information, including first and last name of preparer, address, TIN <p>Note: Emphasize that name and address information MUST be provided</p> <ul style="list-style-type: none"> • A signed copy of their return as it was intended to be filed • A copy of the refund check received, if applicable. • A copy of the taxpayer's bank statement(s) reflecting the refund amount received by the direct deposit, if applicable. • A copy of the paperwork received from the Tax Return Preparer. • Other documentation to support their claim <p>Advise taxpayers to submit their documentation to the following address ONLY if there is NO compliance, enforcement/investigative involvement on account:</p> <p>Internal Revenue Service AM - Preparer Complaints 5333 Getwell Road Mail Stop 58 Memphis, TN 38118</p> <p>If there is evidence on the account of Compliance, Enforcement/Investigative involvement (an audit notice, CP 2000, IVO letter etc), advise the taxpayer to submit their documentation to the location indicated on the notice/letter. If they do not have a copy of the notice/letter, follow your normal procedures on transferring the call to the correct Compliance, Enforcement/Investigative function or provide a mailing address.</p> <p>Compliance employees receiving calls in response to Compliance related notices and letters should instruct callers to submit the documentation referenced above directly to the designated Compliance function.</p> <p>Taxpayers whose incomes are below a certain level may get help from a Low Income Taxpayer Clinic (LITC) for free or a small fee. LITC are independent from the IRS. If the taxpayer requests additional information on the clinics, refer them to the LITC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List.</p>
<div data-bbox="181 1738 662 1864" style="background-color: black; width: 296px; height: 60px; margin-bottom: 5px;"></div> <div data-bbox="181 1738 220 1766" style="color: red; font-weight: bold;">##</div>	<p>Probe to confirm whether the refund was delivered to the account/address as shown on the filed return.</p> <p>If yes, no action is necessary.</p>

<p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] ##</p>	<p>If no, follow procedures in IRM 21.4.1.3.4, Refund Issued But Lost, Stolen, Destroyed or Not Received.</p> <p>Advise the taxpayers they can complete Form 14157, Complaint: Tax Return Preparer and mail to the address on the form.</p> <p>Advise the taxpayer that the IRS is not party to civil disputes regarding checks written by a Tax Return Preparer to taxpayers. The taxpayer may wish to seek assistance from local law enforcement.</p> <p>Advise the taxpayer that he or she may be able to file a consumer complaint with a local consumer protection agency, if included on the list supplied by TAS in the following link. Helping Victims of Return Preparer Fraud</p>
<p># [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] ##</p>	<p>Advise the taxpayers to complete Form 14157-A, Tax Return Preparer Affidavit signed by the taxpayer summarizing the situation AND send it along with the following information:</p> <ul style="list-style-type: none"> • Form 14157, Complaint: Tax Return Preparer including name, address, TIN • Tax Return Preparer information, including first and last name of preparer, address, TIN <p>Note: Emphasize that name and address information MUST be provided</p> <ul style="list-style-type: none"> • A signed copy of their return as it was intended to be filed and as provided to them by the return preparer. • A copy of the refund check received, if applicable. • Copy of the taxpayer's bank statement(s) reflecting the refund amount received by direct deposit, if applicable. • A copy of the paperwork received from the Tax Return Preparer. • Other documentation to support their claim <p>Advise taxpayers to submit their documentation to the following address ONLY if there is NO compliance, enforcement/investigative involvement on account:</p> <p>Internal Revenue Service AM - Preparer Complaints 5333 Getwell Road Mail Stop 58 Memphis, TN 38118</p> <p>If there is evidence on the account of Compliance, Enforcement/Investigative involvement (an audit notice, CP 2000, IVO letter etc), advise the taxpayer to submit their documentation to the location indicated on the notice/letter. If they do not have a copy of the notice/letter, follow your normal procedures on</p>

	<p>transferring the call to the correct Compliance, Enforcement/Investigative function or provide a mailing address.</p> <p>Compliance employees receiving calls in response to Compliance related notices and letters should instruct callers to submit the documentation referenced above directly to the designated Compliance function.</p>
<p>They visited a Tax Return Preparer and the allegations involve PTIN misuse, misrepresentation of credentials, employment taxes and other issues (such as a fee dispute)</p> <p>Example: Taxpayer is not requesting relief/correction of personal tax return. They are reporting/informing on a person who misused taxpayer information as a preparer</p>	<p>Advise taxpayer to complete a Form 14157, Complaint: Tax Return Preparer.</p> <p>Send completed form along with all supporting information to:</p> <p>Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, GA 30308</p>

Assistors should not promise any particular outcome as a result of the taxpayer’s Tax Return Preparer complaint. The IRS must then evaluate each situation based on the particular facts and circumstances.

For additional information, see:

[Tips for Choosing a Tax Return Preparer](#)

[Ten Tips to Help You Choose a Tax Preparer](#)

[Tax Topics - Topic 254 How to Choose a Tax Return Preparer](#)

Effective Date: 08/05/2014

Contact: If you have any questions, please contact Joyce Masuzawa (SE:W:CAS:AM:PPM:IS)

Distribution:

www.irs.gov (If the guidance meets [E-FOIA criteria](#))