

Policy Statement P-25-2

Effective: February 23, 2015

Return Preparer Misconduct

- (1) Assisting taxpayers who report they are victims of preparer misconduct.**
- (2) The Internal Revenue Service (IRS) will assist victims of misconduct by individuals in the business of preparing tax returns. The IRS recognizes the need for consistency across its functions to ensure the applicable and timely resolution of taxpayer account issues where the taxpayer establishes preparer misconduct with sufficient documentation. Where appropriate, the IRS may require or encourage victims to report instances of preparer misconduct to other federal, state and local agencies.**
- (3) Appropriate federal agencies to which victims can report instances of misconduct may include the Federal Trade Commission (1-877-438-4338 or <http://www.ftc.gov/>), Consumer Finance Protection Bureau (1-855-411-2372 or <http://www.consumerfinance.gov/>) and the Social Security Administration (1-800-772-1213 or <http://www.ssa.gov/>).**
- (4) Appropriate state and local agencies to which victims can report instances of misconduct may include consumer protection agencies; such as the Better Business Bureau, state attorney general offices; practitioner licensing organizations, such as state boards of accountancy; and law enforcement agencies.**