

Report of Suspected Practitioner Misconduct and Report of Appraiser Penalty to the Office of Professional Responsibility (OPR)

Read all instructions on back of form before completing this form.

Part A— Practitioner Information

Practitioner's name and mailing address _____

(Check each box as applicable)

The Practitioner is:

- An attorney
 A certified public accountant
 An enrolled agent
 An enrolled actuary

 This report concerns an appraiser penalty.

Telephone number _____

Fax number _____

Social Security Number _____

CAF number _____

Part B— Evidence of Practice Before the IRS

The practitioner's practice before the IRS is indicated by: (check as applicable)

- Power of attorney in case file and a copy is attached.
 Power of attorney on CAF and a CAF printout is attached.
 Personal knowledge of practice and an explanation is attached.

Part C— Explanation of Suspected Misconduct

Explain (stating facts and reasons) the suspected misconduct. Include the explanation below or attach it to this form. Attach supporting documents as necessary.

(Check as applicable)

- Explanation of suspected misconduct is attached and consists of _____ pages.
 Supporting documents are attached and consist of _____ pages.

Part D— Contact Person

OPR will direct questions concerning this report to the contact person.

Contact person's name and mailing address _____

Title _____

IRS organization _____

Office code _____

Telephone number _____

Fax number _____

Part E— Management Approval

Your signature indicates your approval of this report.

Manager's name and mailing address _____

Title _____

IRS organization _____

Office code _____

Telephone number _____

Fax number _____

Signature

Date signed

Part F— OPR Acknowledgement of Report

We received your report on _____

To check the status of your report, call _____ at _____

Instructions to Form 8484 — Report of Suspected Practitioner Misconduct and Report of Appraiser Penalty to the Office of Professional Responsibility (OPR)

Use of Form – All IRS organizations may use this form to make:

- A written report of suspected practitioner misconduct;
- A written report that a suspended or disbarred practitioner is practicing or attempting to practice; or
- A written report that a penalty under IRC 6701(a) has been assessed against an appraiser.

Use of this form is optional. A written report may be made in any other format, but it must contain all the information required by this form and these instructions.

Authority to Make Reports – Any IRS employee who believes a practitioner has violated the regulations governing practice before the IRS should make a written report explaining such belief. Such reports are required by section 10.53(a) of the regulations governing practice, which are set out at 31 C.F.R. Part 10, and are published in pamphlet form as Treasury Department Circular No. 230 (IRS Catalog Number 16586R, revised 7-2002), which is available on the Multimedia Publishing intranet site publish.no.irs.gov. In January 2003, the OPR replaced the former Office of Director of Practice and assumed responsibility for receiving practitioner misconduct reports and instituting disciplinary proceedings.

Mail or Fax Forms to the OPR as follows:

IRS/Office of Professional Responsibility
SE:OPR
Attn: Misconduct Reports Desk
1111 Constitution Avenue, NW
Washington, DC 20224
Fax: 202-622-2207

Disciplinary Hearings – Submission of a misconduct report may result in an evidentiary hearing before an administrative law judge. The OPR may request an IRS employee having information supporting allegations of misconduct to appear as a witness at a hearing or to submit an affidavit under penalty of perjury. Misconduct reports generally may be disclosed to practitioners under the Freedom of Information Act.

Part A — Practitioner Information – Circular 230 authorizes the OPR to:

- Institute disciplinary proceedings for censure, suspension, or disbarment against "practitioners," that is, attorneys, certified public accountants, enrolled agents, and enrolled actuaries.
- Institute proceedings for the disqualification of appraisers if the penalty under IRC 6701(a) has been assessed against them.

The OPR does not institute disciplinary proceedings against unenrolled return preparers, that is, individuals engaged in limited practice related to the examination of returns they have prepared. As provided in Revenue Procedure 81-38, published in pamphlet form as Publication 470 (IRS Catalog Number 46538V, revised 1-1982), which is available on the Multimedia Publishing intranet site, the IRS may determine that an unenrolled return preparer's misconduct disqualifies him or her from further limited practice. Send written reports of suspected misconduct concerning unenrolled return preparers to the appropriate SB/SE Area Planning and Special Programs Office, Attn: Return Preparer Coordinator.

Part B — Evidence of Practice Before the IRS

Power of attorney in case file/Power of attorney on CAF – In order to initiate a disciplinary proceeding against a practitioner, the OPR must have evidence that the practitioner has practiced before the IRS. If possible, attach to this form a copy of a power of attorney or a CAF printout.

Personal knowledge of practice – This applies only if neither a copy of a power of attorney nor a CAF printout is available. This is an example of personal knowledge of practice: *"I dealt with this practitioner sometime during [year] regarding a ruling request. The power of attorney was not put on the CAF and I do not have access to the closed case file."*

Part C — Explanation of Suspected Misconduct

Explain (*stating facts and reasons*) the suspected misconduct – The explanation should be specific but need not be lengthy. Include: who, what, when, and where. The explanation should be detailed enough to allow the OPR to give the practitioner fair notice of the suspected misconduct. Include appropriate quotations from case logs, but do not include the logs themselves. Transcribe hand-written material. You may include references to sections of Circular 230, but it is not necessary to do so. Additional information about reporting suspected practitioner misconduct may be found on the OPR intranet website.

If this form is being used to report that a penalty under IRC 6701(a) has been assessed against an appraiser, complete all applicable sections of the form and attach evidence that the penalty has been assessed.

Part D — Contact Person

The contact person is not necessarily the person with first-hand knowledge of the suspected misconduct. Rather, the contact person may be an employee responsible for collecting misconduct reports from other IRS employees and submitting the reports to the OPR.

Part E — Management Approval

The OPR does not require any particular level of management approval. IRS organizations should decide which managers are authorized to sign this form.

Part F — OPR Acknowledgement of Report

Upon receiving this form, the OPR will complete this part and return a copy of the form to the contact person.

OPR Intranet Website – <http://nhq.no.irs.gov/OPR/> or go to irweb.irs.gov, click on "Navigating the IRS." Under "Services & Enforcement," click on "Office of Professional Responsibility (OPR)."