



### **Instructions for Completion of Form XXXX**

Provide the following information to report a complaint against a tax return preparer, or tax preparation business. For guidance, please see the basic instructions listed below. Please include as much detailed information as you have available in order to properly route your complaint.

#### **Question 1**

Preparer's Professional Status - Is the preparer an attorney, certified public accountant (CPA) or enrolled agent (EA)? Each of these tax professionals must be licensed by an appropriate authority. Select "other/unknown" if the return preparer is not affiliated with a professional organization or if you are unsure of the preparer's credentials.

#### **Questions 2 - 7**

Information about the Tax Return Preparer -Tax Preparer's name, street address, city, state, zip code, business name, business street address, city, state, zip code, preparer's telephone number (include area code), business telephone number (if different from item 4), preparer's e-mail address, preparer's website, and fax number (if known).

#### **Questions 8 – 10**

Preparer's Identifying Number(s)-If known, provide return preparer's social security number (SSN), preparer tax identification number (PTIN), and employer identification number (EIN).

#### **Question 11**

Tax Year – Indicate the tax year of the tax return for which the tax preparer misconduct occurred. Most individual tax returns cover a calendar year of 12 months; January 1, through December 31. For example, you may have a tax return that was prepared in 2009, but the tax year is 2008 because the tax return covered calendar year 2008.

#### **Question 12**

Nature of Complaint(s) – Check all that pertain to your complaint. Describe in detail the facts of your complaint in 12 b. and attach additional sheets if necessary.

False Exemptions or Filing Status - The tax preparer claimed unrelated, non-existent, unknown or additional exemptions on your tax return.

Filing Status-The tax preparer claimed an improper filing status on your return. The filing status claimed did not accurately reflect your family situation.

False Expenses/Deductions - The tax preparer claimed false or fictitious (nonexistent) expenses and/or deductions on your tax return.

False/Altered Documents – The tax preparer made changes to your original tax documents or used false or incorrect documents to complete your return.

False or Overstated W-2 or False 1099 – The tax preparer claimed false or fictitious (nonexistent) income and/or Federal withholding on your tax return.

Omitted Cash or Other Income – The tax preparer told you that you did not have to pay tax on cash or other receipts of property or checks because the income was not reported to the IRS.

Misrepresentation of Professional Credentials – The tax preparer claims to be an Attorney, CPA, or Enrolled Agent, but does not actually have the credentials claimed.

Theft of Refund – The tax preparer embezzled or stole all or a portion of your Federal tax refund.

E-filing- used last payroll stub – The tax preparer used your last payroll stub or leave and earnings statement to prepare returns without waiting for the W-2 or 1099 from your employer.

E-filing-Cash Advance or Instant Refund – The tax preparer failed to disclose that the cash advance, fast refund, or instant refund is actually a refund anticipation loan borrowed against your income tax refund.

Other - Some examples of other tax preparer misconduct include charging for services not performed, fee dispute, failure or refusal to return taxpayer records, etc.

**Question 13**

Your contact information-Enter your name, street address, city, state, zip code and telephone number where you can be contacted. Providing this information is optional, however if we need additional information to investigate your complaint, we will need a way to contact you.

**Send completed form along with any supporting information to:**

**Internal Revenue Service  
Fresno, CA 93888**

**Privacy Act Notice**

We are requesting this information under authority of 26 U.S.C. 7801.

The primary purpose of this form is to report potential violations of the Internal Revenue laws by tax return preparers.

The information may be disclosed to the Department of Justice to enforce the tax laws. Providing the information is voluntary. Not providing all or part of the information will not affect you.

**PAPERWORK REDUCTION NOTICE/PRIVACY NOTICE:**