

Form **14360**  
(May 2023)

Department of the Treasury - Internal Revenue Service  
**Continuing Education Provider  
Complaint Referral**

OMB Number  
1545-1726

Use Form 14360 to file a complaint against an IRS-approved Continuing Education Provider (CE) who is not complying with the standards and requirements outlined in Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service, Revenue Procedure 2012-12 and the IRS CE Provider Standards available on [IRS.gov/TaxPros/ce](https://www.irs.gov/TaxPros/ce) while offering CE Programs to enrolled agents, enrolled retirement plan agents and other tax return preparers.

If you are currently an IRS-approved CE Provider, the Point of Contact must log into the CE Provider electronic system to complete this referral form online ([IRS.gov/TaxPros/ce](https://www.irs.gov/TaxPros/ce), click on "Access your CE Provider online account" for a link to the referral form).

If you are a tax return preparer and wish to file a complaint against an IRS-Approved CE Provider, go to [IRS.gov/TaxPros/ce](https://www.irs.gov/TaxPros/ce) to download and complete the form. Paper Form 14360 should be mailed, along with any supporting documentation, to:

Internal Revenue Service  
Attn: RPO Continuing Education Team  
1122 Town and County Commons  
Chesterfield, MO 63017

**Part I - Contact Information for CE Provider being Referred**

Name of CE Provider		CE Provider phone number (include area code) ext.	
Mailing address (number, street, P.O. box)			
City		State	ZIP code
Program/Course name	CE provider program number	Date of alleged incident	

**Nature of Complaint**

Provide facts and other information related to the complaint. (Attach additional sheets if necessary)

**Part II - Your Contact Information**

Name (first, middle initial, last)		Business phone number (include area code) ext.	
Business street address (number, street, P.O. box)			
City	State	ZIP code	Business email address

Are you a CE Provider

Yes  No

If YES, what is your CE Provider number \_\_\_\_\_

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## Instructions for Form 14360, CE Provider Complaint Referral

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### General Information

Provide the following information to submit a complaint against a CE Provider. Provide as much detailed information as possible. For guidance, refer to the instructions below.

**Note:** The IRS will only consider complaints against a CE Provider that failed to comply with the standards and requirements outlined in Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service, Revenue Procedure 2012-12 and the IRS CE Provider Standards available on [IRS.gov/TaxPros/ce](https://www.irs.gov/TaxPros/ce). Examples include CE Provider's failure to:

- Provide continuing education programs that utilize materials specifically developed for instructional use;
- Use instructors who have subject matter expertise in the topics covered;
- Provide a certificate of completion to attendees who successfully completed the program;
- Make available to attendees program evaluations to individuals who have successfully completed the program;
- Provide CE program content that is accurate, current, and designed to communicate effectively, whether classroom-based, computer based, or self study; and
- Obtain IRS approval prior to offering CE credit to enrolled agents, enrolled retirement plan agents and other tax return preparers.

Use these terms in detailing the facts of your complaint.

The IRS will not consider complaints for issues such as a CE Provider's fees or refund policy.

### Instructions

#### Part I - Contact Information for CE Provider being Referred

Information regarding the IRS-approved CE Provider you are filing a complaint against. Include all information known to you. This could include the CE Provider's name, business address, program number, program name, and/or business phone number and telephone extension.

Provide the date of the alleged incident.

Nature of Complaint. Provide specific facts related to the complaint. See Sample Narratives below. Attach additional sheets if necessary. If you are submitting the complaint online and used additional sheets, ensure the additional information is uploaded with your complaint.

**Sample Narrative:** The instructor simply read the material to the participants and did not appear to be a subject matter expert in the topics covered. At the conclusion of the program, no means for feedback was given to the attendees for evaluation of the program material, instructor, or setting.

**Sample Narrative:** The program material provided for the Federal Tax Law program was not specifically developed for instructional use. Various IRS publications, including Publication 17, were the only program materials provided. The instructor read from the IRS Publication and did not supply any additional information, encourage discussion, or answer questions from attendees. The instructor did not seem to have examples or be able to share experiences appearing not to have expertise in federal tax law.

#### Part II - Your Contact Information

Enter your full name, business address including city, state, ZIP code, business telephone number, telephone extension and business email address 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.

Provide information regarding the status of the person filing the complaint.

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### Privacy Act and Paperwork Reduction Notice

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We ask for the information on this form to carry out the laws of the United States. We need it to ensure that continuing education providers are complying with these laws. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. The time required to complete this form will vary depending on individual circumstances. The estimated average time is 40 minutes.

The primary purpose of this form is to report potential violations of the law by continuing education providers. We are requesting this information under authority of 26 U.S.C. § 7801 and § 7803 and 31 U.S.C. § 330. Providing this information is voluntary, and failure to provide all or part of the information will not affect you. Providing false or fraudulent information may subject you to penalties. We may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.