

Form **14157**  
(July 2011)

Department of the Treasury — Internal Revenue Service

**Complaint: Tax Return Preparer**

OMB No. 1545-2168

**Information About the Return Preparer***(Complete All Known Information)*1. Preparer's Professional Status *(check all that apply)*:

- Attorney       CPA       Enrolled Agent  
 Registered Tax Return Preparer       Other / Unknown \_\_\_\_\_

## 2. Preparer's Name and Address

3. Preparer's Business Name and Address *(if different)*4. Preparer's Telephone Number *(include area code)*5. Business Telephone Number *(include area code)*

## 6. a. Preparer's E-mail Address

7. Fax Number *(include area code)*

## 6. b. Preparer's Website

## 8. Preparer Electronic Filing Identification Number (EFIN)

## 9. Preparer Tax Identification Number (PTIN)

## 10. Preparer Social Security Number (SSN)

## 11. Employer Identification Number (EIN)

12. Tax Year(s) impacted *(Complete if Known)***Nature of Complaint**

## 13. a. Check all that apply:

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> False Exemptions or Dependents          | <input type="checkbox"/> Misrepresentation of Credentials                 | <input type="checkbox"/> Failure to Send Employment Taxes or Withholding to IRS              |
| <input type="checkbox"/> False Expenses or Deductions or Credits | <input type="checkbox"/> Paid Preparer Failed to Sign                     | <input type="checkbox"/> Paid Preparer Filed Returns Using Off Shelf Software or Free File   |
| <input type="checkbox"/> False or Overstated W-2 or Form 1099    | <input type="checkbox"/> Paid Preparer Failed to Provide Copy of Return   | <input type="checkbox"/> Paid Preparer Provided a Copy that is Different from What was Filed |
| <input type="checkbox"/> False or Altered Documents              | <input type="checkbox"/> Paid Preparer Failed to Return My Records        | <input type="checkbox"/> Other <i>(explain)</i>  |
| <input type="checkbox"/> Incorrect Filing Status                 | <input type="checkbox"/> Paid Preparer Diverted Refund to Unknown Account |  |
| <input type="checkbox"/> Theft of Refund                         | <input type="checkbox"/> Omitted Income                                   |  |
| <input type="checkbox"/> PTIN Missing                            | <input type="checkbox"/> E-filing Using Payroll Stub                      |  |
| <input type="checkbox"/> PTIN Misuse                             | <input type="checkbox"/> E-filing Cash Advance                            |  |

## 13. b. Provide facts and other information related to the complaint

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(July 2011)**Complaint: Tax Return Preparer**

OMB No. 1545-2168

**Nature of Complaint**13. b. Provide facts and other information related to the complaint *(Attach additional sheets if necessary)***14. Your Contact Information:**Name *(First, Middle Initial, Last)*Address *(Number, Street, P.O. Box)*

City	State	ZIP Code
Telephone Number <i>(include area code)</i> Bus. / Cell:	E-mail Address	

**15. IRS Internal Contact Information:**Name *(First, Middle Initial, Last)*Address *(Number, Street, P.O. Box)*

City	State	ZIP Code
Telephone Number <i>(include area code)</i> Bus. / Cell:	E-mail Address	

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## Instructions for Completion of Form 14157

Provide the following information to file 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.

Pursuant to federal statutes (IRS regulations), an individual who is paid to prepare your return is required to sign the return and provide a PTIN number as preparer. If more than one individual worked on your return, not all the individuals are required to sign, but at least one must sign and enter his / her PTIN. If an individual prepared your return and neither the individual or anyone from the individual's firm signed the return, please describe the circumstances involved with the return preparation when detailing the nature of your complaint.

### Question 1

Preparer's Professional Status - Is the preparer an Attorney or Certified Public Accountant (CPA)? These professionals must be members in good standing with a state bar or board of accountancy, respectively. Is the preparer an Enrolled Agent or Registered Tax Return Preparer? Enrolled Agent and / or Registered Return Preparer status is granted solely by the IRS upon the individual's demonstration of special competence in tax matters, by written examination, and after passing suitability requirements. Select "Other / Unknown" if you are unsure of the preparer's status.

### 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 - 11

Preparer's Identification Number(s) - If known, provide the tax preparer's Preparer Electronic Filing Identification Number (EFIN), Preparer Tax Identification Number (PTIN), Preparer Social Security Number (SSN) and Preparer Employer Identification Number (EIN).

### Question 12

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 13

Nature of Complaint - Check all that pertain to your complaint. Describe in detail the facts of your complaint in 13. b. and attach additional sheets if necessary.

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

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

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

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

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

Theft of Refund - The tax preparer embezzled or stole all or a portion of your federal tax refund.

PTIN Missing - The tax preparer did not include his or her Preparer Tax Identification Number (PTIN) on the return he or she prepared for you.

PTIN Misuse - The tax preparer is improperly using the Preparer Tax Identification Number (PTIN) belonging to another individual.

Misrepresentation of Credentials - The tax preparer claims to be an attorney, CPA, or enrolled agent, but does not actually have the credentials claimed.

Paid Preparer Failed to Sign - The tax preparer did not sign the tax return that he or she prepared for you.

Paid Preparer Failed to Provide Copy of Return - The tax preparer did not provide you with a copy of the return he or she prepared.

Paid Preparer Failed to Return My Records - The tax preparer did not return some or all of your records that you need to comply with your Federal tax obligations.

Paid Preparer Diverted Refund to Unknown Account - The copy of the return you received from the tax preparer has direct deposit information that is not yours.

Omitted Income - The tax preparer told you that you did not have to pay tax on income received as cash, property, or checks because it was not reported to the IRS.

E-filing Using Payroll Stub - The tax preparer filed your return electronically and used your last payroll stub or leave and earnings statement to prepare it, without waiting for the W-2 or 1099 from your employer.

E-filing Cash Advance - The tax preparer filed your return electronically and failed to tell you that the cash advance, fast refund, or instant refund is actually a refund anticipation loan borrowed against your income tax refund.

Failure to Send Employment Taxes or Withholding to IRS - The tax preparer completed and filed your employment tax or withholding (Forms 940, 941, 943, 944, 945 or 1040-ES (Estimated Payments)). Although you gave your preparer payment for your Federal Deposit, the preparer did not make the deposit on your behalf.

Paid Preparer Filed Returns Using Off Shelf Software or Free File - The paid tax preparer provides you with a copy of your return that is marked "self prepared" and or has no identifying information such as his or her signature, PTIN, firm name or address.

Paid Preparer Provided a Copy that is Different from What was Filed - The copy of the return you received from the tax return preparer does not match the return that was filed with the IRS.

Other - Some examples of other tax preparer misconduct include charging for services not performed, fee dispute, etc.

## Question 14

Your Contact Information - Enter your name, street address, city, state, zip code, telephone numbers (Home, Bus. or Cell) and e-mail 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.

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

**Attn: Return Preparer Office  
1122 Town & Country Commons  
Chesterfield, MO 63017-8200**

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**PAPERWORK REDUCTION NOTICE/PRIVACY NOTICE:** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to ensure that preparers are complying with these laws and to allow us to figure and collect the right amount of tax.

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 require to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes.

**Privacy Act Notice**

The primary purpose of this form is to report potential violations of the Internal Revenue laws by tax return preparers. We are requesting this information under authority of 26 U.S.C. § 7801 and § 7803. 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.