

How can I find out if a tax practitioner has been sanctioned by OPR?

Please contact OPR at opr@irs.gov. The inquiry should include the tax practitioner's name and address.

Practitioner sanctions are routinely published in the Internal Revenue Bulletin. A listing of Internal Revenue Bulletins can be found at this link:

<http://www.irs.gov/taxpros/agents/article/0,,id=131857,00.html>.

A list of recently published decisions by OPR can be found at this link:

<http://www.irs.gov/taxpros/agents/article/0,,id=100709,00.html>.

More information on the Office of Professional Responsibility can be found online at

<http://www.irs.gov/taxpros/agents/index.html>



The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Office of Professional Responsibility

Office of
Professional Responsibility
SE:OPR/ Room 7238

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Who We Are; What We Do



What is OPR?

The Office of Professional Responsibility (OPR) enforces the regulations governing the practice of attorneys, certified public accountants (CPAs), enrolled agents, enrolled actuaries, enrolled retirement plan agents and appraisers before the Internal Revenue Service (IRS) as set forth in Treasury Department Circular No. 230.

What is the mission of OPR?

The mission of OPR is “to set, communicate and enforce standards of competence, integrity and conduct among Circular 230 professionals.”

What is Circular 230?

Circular 230 is the regulation governing the practice of attorneys, CPAs, enrolled agents, enrolled actuaries, enrolled retirement agents and appraisers before the IRS.

Organization of OPR

OPR is organized into three branches: Case Development and Licensure, Enforcement I (attorneys, CPAs and enrolled agents) and Enforcement II (enrolled actuaries, enrolled retirement plan agents and appraisers).

The Case Development and Licensure branch is responsible for the enrolled agent and enrolled retirement plan agent licensing, application, and renewal processes as well as reciprocal discipline and coordination with State licensing bodies.

The Enforcement Branches receive and investigate reports of practitioner misconduct and alleged violations of Circular 230. Where appropriate, enforcement attorneys initiate the disciplinary process.

Steps in the Disciplinary Process

After receiving and determining a report of misconduct is both credible and a potential violation of Circular 230, an enforcement attorney will send an allegation letter to the practitioner. This letter provides the basic facts and alleged Circular 230 violation and requests a response from the practitioner. Many times, the response by the practitioner is sufficient to resolve the issue.

If the practitioner’s response does not fully resolve the issue, the practitioner’s casefile is presented to a panel of OPR attorneys for review and discussion, and to propose a disciplinary sanction.

Subsequent discussions with the practitioner may resolve the issue or may result in a consent agreement for a disciplinary sanction. At any point in time after providing a written response, the practitioner may request a phone or in-person conference.

If the case is not resolved, the OPR attorney transfers the casefile to the Office of Chief Counsel, General Legal Services. A complaint will be issued to the practitioner and the case will be litigated before an Administrative Law Judge.

The decision of the Administrative Law Judge can be appealed to the Secretary of the Treasury for a Final Agency Decision. The Final Agency Decision can be appealed to U.S. District Court.

Sanctions

- Reprimand (private, unless ALJ imposed)
- Censure (public reprimand)
- Suspension
- Disbarment
- Monetary Penalty

If Sanctioned, What You Can and Cannot Do

If a practitioner is suspended or disbarred by OPR, the practitioner may not represent a taxpayer before the IRS by filing a Form 2848, Power of Attorney.

While a suspended or disbarred practitioner may not advocate or represent a taxpayer, the practitioner, however, may receive and provide information to the IRS through submission of a Form 8821, Taxpayer Information Authorization.

A suspended or disbarred practitioner may also prepare tax returns.

A practitioner who was reprimanded, censured, or subject only to a monetary penalty may continue to represent taxpayers.

Common Problems

Common reasons for disciplining a practitioner include:

- Failure to take care of the practitioner’s personal or business tax matters
- Unreasonably delaying the prompt disposition of a tax matter
- Engaging in contemptuous conduct

How may I report misconduct to OPR?

If you believe a practitioner has committed misconduct and violated Circular 230, you may report this by sending an email to opr@irs.gov. The email should contain your name and contact information, the practitioner’s name and contact information, and facts supporting the alleged misconduct.

You may also mail your complaint, with the information described above, to the following address:

Internal Revenue Service
Office of Professional Responsibility
Attn: SE:OPR – Room 7238/IR
1111 Constitution Avenue, N.W.
Washington, DC 20224
Or by facsimile at 202-622-2207