

Form **14157**
(Rev. May 2012)

Department of the Treasury - Internal Revenue Service
Complaint: Tax Return Preparer

OMB Number
1545-2168

Return Preparer Information (complete all known information)

1. Preparer's professional status (check all that apply)

- Attorney Enrolled Agent
- Registered Tax Return Preparer Other / Unknown _____
- Certified Public Accountant

2. Preparer's name and address	3. Preparer's business name and address (if different)
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4. Preparer's telephone number(s) (include area code)	5. Preparer's email address
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6. Preparer's website	7. Preparer Electronic Filing Identification Number (EFIN)
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8. Preparer Tax Identification Number (PTIN)	9. Preparer Employer Identification Number (EIN)
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10. Tax year(s) impacted

Nature of Complaint

11a. Review the statements below and check all that apply

Note: If you are a victim of preparer fraud or misconduct that has affected your tax account, you may request the IRS correct your tax account by completing Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit. Form 14157-A provides the IRS with information and additional documents needed to show the preparer's fraud or misconduct. Form 14157-A must be submitted along with Form 14157 and the documents listed in the Form 14157-A instructions.

- Diverted Refund to Unknown Account
- e-filing Using Pay Stub
- e-filed Returns using Non-Commercial Software or FreeFile
- Failure to Explain Refund Anticipation Loan
- Failure to Provide Copy of Return
- Failure to Remit Employment Tax Payment
- Failure to Return Records
- Failure to Sign Returns
- False Exemptions or Dependents
- False Expenses, Deductions, or Credits
- Other (explain below)
- False or Altered Documents
- False or Overstated Form W-2 or 1099
- Incorrect Filing Status
- Misrepresentation of Credentials
- No PTIN
- PTIN Misuse
- Return Filed Does Not Match Client's Copy
- Return Filed Without Authorization or Consent
- Theft of Refund
- Unreported Income

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Complaint: Tax Return PreparerOMB Number
1545-216811b. Provide facts and other information related to the complaint (*attach additional sheets if necessary*)**Your Contact Information** (*optional*)

12. Relationship to Preparer

 Client IRS employee Return preparer working for a different firm Other (*specify*) _____ Return preparer working for the same firmYour name (*Last, First, MI*)

Date of complaint

Your mailing address (*street, city, state, ZIP code*)Your telephone number(s) (*include area code*)

Your email address

Send completed form along with any supporting information to:**Attn: Return Preparer Office – Mail Stop 58
1122 Town & Country Commons
Chesterfield, MO 63017-8200****Note:** If Form 14157-A is also required, send both forms (Form 14157 and Form 14157-A) to the address shown in the Instructions for Form 14157-A, and not to the address listed above.

Instructions for Form 14157, Complaint: Tax Return Preparer

General Instructions

What's New

The IRS has revised the options for the Nature of Complaint in box 11. The box for the preparer's social security number has been removed. A box has been added to identify the relationship of the complainant to the preparer. Instructions have been added concerning a new related form, Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit.

Purpose of Form

Use Form 14157 to file a complaint against a tax return preparer or tax preparation business.

Individuals who are paid to prepare federal tax returns must follow ethical standards and guidelines as established in Treasury Department Circular 230. For more information on requirements for paid tax return preparers, view Circular 230 at www.irs.gov/taxpros.

Other Forms You May Have To File

If a tax return preparer filed a return or altered your return without your consent and you are seeking a change to your account, complete Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit. Submit Form 14157-A with Form 14157 along with the documents listed in the Form 14157-A instructions. Form 14157-A provides the IRS with information and additional documents needed to show the preparer's fraud or misconduct.

Specific Instructions

Question 1

Preparer's Professional Status - Indicate any professional credentials held, or claimed to be held, by the return preparer. An attorney is an individual in good standing with a state bar association. A Certified Public Accountant is an individual in good standing with a state board of accountancy. Enrolled Agent and Registered Tax 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 - 6

Information about the Tax Return Preparer - Provide as much of the following information as is known about the tax return preparer: Tax preparer's name, street address, city, state, ZIP code, business name, business street address, city, state, ZIP code, telephone number(s), email address, and website.

Questions 7 - 9

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

Question 10

Tax Year(s) - 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 11

Nature of Complaint - Check all that apply to your complaint. Describe in detail the facts of your complaint in 11b. and attach additional sheets if necessary.

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

e-Filed Returns Using Non-Commercial Software or FreeFile - A paid preparer is using non-commercial software to prepare returns that appear self prepared by the taxpayer and is not including his or her name, PTIN, or firm name. Similarly, a paid preparer is using the "FreeFile" program to prepare and file tax returns for clients. For more information on FreeFile, visit www.irs.gov/freefile.

e-filing Using Pay Stub - The preparer filed a return electronically using a last payroll stub or a leave and earnings statement without waiting for the official Form W-2 from the employer. Return preparers are generally prohibited from filing a return prior to receipt of Forms W-2, W-2G, and 1099-R.

Failure to Explain Refund Anticipation Loan - The preparer failed to explain that a cash advance, fast refund, or instant refund was actually a refund anticipation loan borrowed against an income tax refund and the related fees and interest charges.

Failure to Provide Copy of Return - A preparer did not provide a client with a copy of the return he or she prepared, and refused to provide a copy after a request.

Failure to Remit Employment Tax Payments - A preparer did not remit employment tax funds to the IRS on behalf of a client for Forms 940, 941, 943, 944, or 945.

Failure to Return Records - A preparer did not return some or all of a client's **original** records.

Instructions for Form 14157, Complaint: Tax Return Preparer

Failure to Sign Returns - A paid preparer is not signing the federal tax returns that he or she prepares.

False Exemptions or Dependents - A preparer knowingly claimed unrelated, non-existent, unknown or additional exemptions on a tax return.

False Expenses, Deductions, or Credits - A preparer knowingly claimed false or fictitious expenses and/or deductions on a tax return.

False or Altered Documents - A preparer made changes to a client's original tax documents or used false or incorrect documents to complete a return.

False or Overstated Form W-2 or 1099 - A preparer knowingly claimed false or fictitious income and/or federal withholding on a tax return.

Incorrect Filing Status - A preparer knowingly claimed an improper filing status on a tax return. The filing status claimed did not accurately reflect the taxpayer's family situation.

Misrepresentation of Credentials - A preparer claims to be an attorney, certified public accountant, enrolled agent, or registered tax return preparer, but does not actually have the credential claimed or the credential is no longer valid (e.g. expired, suspended or revoked).

No PTIN - A paid preparer does not have a Preparer Tax Identification Number (PTIN) or is not including a PTIN on returns prepared.

PTIN Misuse - A paid preparer is improperly using a Preparer Tax Identification Number (PTIN) belonging to another individual.

Return Filed Does Not Match Client's Copy - The copy of the return provided by the preparer to the client does not match the return that was filed with the IRS.

Return Filed Without Authorization or Consent - A preparer filed a return or submitted other information for a client without their knowledge, authorization, or consent.

Theft of Refund - A preparer embezzled or stole all or a portion of a client's federal tax refund. Similarly, a preparer diverted a refund to an account that was not the client's.

Unreported Income - A preparer informed a client that they did not have to report certain income such as cash, property, or checks because it was not reported to the IRS.

Other - If none of the above describes the nature of the complaint, briefly summarize the complaint here. Some examples of other tax preparer misconduct or improper tax preparation practices include, but are not limited to, charging for services not performed, fee dispute, bad behavior, etc.

Question 12

Your Contact Information - Enter your relationship to the return preparer, as well as your name, street address, city, state, ZIP code, telephone numbers, and email address where you can be contacted. Providing this information is optional, however if we need additional information to investigate the complaint, the information will be helpful.

Privacy Act and Paperwork Reduction Act 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 required to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes. 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 non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.