



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.20.1

DECEMBER 28, 2023

EFFECTIVE DATE

(12-28-2023)

PURPOSE

- (1) This transmits revised IRM 25.20.1, Preparer Enrollment, Education and Oversight, Complaint Referrals.

MATERIAL CHANGES

- (1) Editorial changes are made throughout to update references, clarify terms and instructions, and adjust formatting.
- (2) Changed signature name to current Return Preparer Office Director.
- (3) IRM 25.20.1.11.5.2(3) Fixed broken link.

EFFECT ON OTHER DOCUMENTS

IRM 25.20.1 dated February 19, 2021, is superseded.

AUDIENCE

Employees of the Return Preparer Office, Compliance department, Complaint Referrals unit

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Director, Return Preparer Office

25.20.1

Complaint Referrals

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25.20.1.1
(10-06-2017)
Program Scope and Objectives

- (1) **Purpose:** This section describes the procedures of the Return Preparer Office (RPO) for receiving and evaluating complaints against tax return preparers, and when applicable, referring the complaints to stakeholders.
- (2) **Audience:** These instructions are intended for employees of the RPO Complaint Referrals unit (hereafter "Complaint Referrals").
- (3) **Policy Owner:** The Director, RPO, is responsible for the complaint referrals program.
- (4) **Program Owner:** The RPO Complaint Referrals unit receives and evaluates complaints against return preparers, and when applicable, refers the complaints to stakeholders.
- (5) **Primary Stakeholders:** The offices whose employees perform work related to the complaint referrals program are:
 - Wage & Investment (W&I)
 - Small Business/Self-Employed (SB/SE)
 - Criminal Investigation (CI)
 - Office of Professional Responsibility (OPR)
 - Treasury Inspector General for Tax Administration (TIGTA)
 - Other RPO units
- (6) **Program Goal:** To timely evaluate all complaints against tax return preparers.

25.20.1.1.1
(02-19-2021)
Overview of the Complaint Referrals program

- (1) The Complaint Referrals unit receives and evaluates complaints against tax return preparers.
- (2) Complaints come from a variety of sources, including taxpayers, IRS employees, other tax return preparers, and other government agencies via mail, email or ee-Fax.
- (3) Form 14157, *Complaint: Tax Return Preparer*, should be used to submit complaints about return preparers, but Complaint Referrals will accept a complaint in any format. Form 14157 requests the identifying information of the return preparer, a description of the behavior that caused the complaint, and the complainant's information.

25.20.1.1.1.1
(10-06-2017)
Definition of a Complaint

- (1) For Complaint Referrals' purposes, a complaint is an allegation that a compensated tax return preparer violated the tax law, tax regulations, PTIN requirements and/or provisions of Treasury Department Circular No. 230 (Circular 230).

25.20.1.1.1.2
(10-06-2017)
Phases of Complaint Processing

- (1) A complaint moves through the following four phases during processing:
 - a. Intake - receiving and logging the complaint into inventory.
 - b. Evaluation - reviewing the correspondence to determine if it meets the definition of a complaint and assessing its merits for further action.
 - c. Research and Resolution - analyzing the facts in the complaint, conducting research, and determining the appropriate action to resolve the complaint.
 - d. Closing – carrying out the selected resolution of the complaint, such as issuing a compliance letter or sending the complaint to the appropriate IRS stakeholder.

25.20 Preparer Enrollment, Education and Oversight

25.20.1.1.2 (10-06-2017) Responsibilities

- (1) The Director of RPO Compliance is responsible for oversight of the complaint referrals program.
- (2) The Complaint Referrals manager is responsible for ensuring the program instructions are communicated to and carried out by the proper employees.

Note: Throughout this section, the term manager includes the manager's designee, which may be someone who is not in a supervisory position.

- (3) The Complaint Referrals employees are responsible for following the procedures herein to receive, evaluate, research and resolve complaints.

Note: Employees may also be given responsibilities that are not listed in this IRM.

- (4) All employees must consider the Taxpayer Bill of Rights while carrying out duties related to the complaint referrals program. For additional information, see *Policy Statement 1-236* and the *Taxpayer Bill of Rights*.

25.20.1.1.3 (02-19-2021) Program Controls

- (1) The ability to input or modify content of the Return Preparer Database is granted only on an as-needed basis. See IRM 25.20.1.2 for information about the Return Preparer Database.
- (2) The Complaint Referrals manager approves all complaint closures.
- (3) RPO performs a quality review of a random sample of resolved complaints, and generates a report for managerial review.

25.20.1.1.4 (10-06-2017) Acronyms

- (1) IDTVA - Identity Theft Victim Assistance unit
- (2) EFIN - Electronic Filer Identification Number
- (3) ETIN - Electronic Transmitter Identification Number
- (4) PII - Personally Identifiable Information
- (5) PTIN - Preparer Tax Identification Number
- (6) RP Database - Return Preparer Database
- (7) RPO - Return Preparer Office
- (8) TIGTA - Tax Inspector General for Tax Administration
- (9) TPPS - Tax Professional PTIN System

25.20.1.2 (10-06-2017) The Return Preparer Database

- (1) The Return Preparer Database (RP Database) is an Access database with a separate complaint module that houses the complaint inventory. All phases of complaint processing are completed within the complaint module, including the assignment and reassignment of employee inventory.

25.20.1.3 (02-19-2021) Control Numbers

- (1) Complaint Referrals uses a specific complaint numbering system to track each complaint and identify its source.
- (2) The number assigned to each complaint is called a *control number*.

- (3) All new complaints must be numbered during the intake phase. Conversely, documents that are not new complaints should not be numbered, such as:

- Misrouted items as described in IRM 25.20.1.7.1.1
- Requests for a Form 3210 acknowledgement
- Acknowledged Forms 3210 mailed back to Complaint Referrals
- Undeliverable mail
- Correspondence referencing an existing complaint
- Mail directed to a specific Complaint Referrals employee

25.20.1.3.1
(02-19-2021)
**Format of a Control
Number**

- (1) A control number consists of seven digits in the format of XX-XXXXX.
- (2) The first two digits represent the last two digits of the calendar year in which the complaint was received by RPO (19 for 2019, 20 for 2020, etc.).
- (3) The third digit represents the source of the complaint, as follows:

Third Digit	Source
0	All complaints, unless described below
6	<ul style="list-style-type: none"> • Complaints received in the *RPO Referrals Mailbox from a source other than Accounts Management Services • Complaints received from national tax preparation firms through an IRS National Account Manager • Complaints received from return preparers who contact the PTIN Information Line or mail correspondence to the PTIN Processing Center. The PTIN Processing Center creates an enforcement case in the Tax Professional PTIN System (TPPS) for these complaints and sends them to Complaint Referrals via email (not through the *RPO Referrals mailbox). • Complaints received by RPO Compliance analysts
7	Complaints received via ee-Fax
8	Complaints received from Accounts Management Services (AMS) via the *RPO Referrals mailbox
9	Complaints logged into the RP Database by RPO Compliance analysts working ghost preparer investigations, noted as "Internal Referrals – FYI Only"

- (4) Digits four through seven are sequential, starting with XX-X0001 for each new calendar year. Each complaint source listed in the above chart uses its own sequence.

Example: 21-01000 is the one-thousandth complaint received in 2021 from a non-specific source. 21-70004 is the fourth complaint received in 2021 via ee-Fax. 20-90010 is the tenth complaint in 2020 to be added by a RPO Compliance analyst.

25.20.1.4
(02-19-2021)

Complaint Categories

- (1) Complaints are divided into categories based on the nature of the allegation, as follows:

Complaint Category	Description
Theft of Refund	<ul style="list-style-type: none"> Negotiating a taxpayer's refund check or diverting all or a portion of a refund into an unknown bank account, Refund Anticipation Loan, Refund Anticipation Check or debit card, or received the client's refund at an address unknown to the client. Providing a copy of the return to the client with direct deposit information that does not belong to the taxpayer. Providing a copy of the return to the client that does not match the return filed with the IRS in order to take the increased amount of the refund.
Preparer Misconduct (involving specific illegal activity)	Engaging in illegal activity including organized crime, public or political corruption, attempts to threaten or bribe a taxpayer or IRS official, narcotics trafficking, kickbacks, terrorism or any non-tax criminal activity.
Preparer Misconduct (not involving specific illegal activity)	Violating IRS procedures or the provisions of Circular 230, committing identity theft, filing a return without the taxpayer's knowledge and consent, and failing to remit employment taxes.
RPO Program Noncompliance	Violating the PTIN program rules, such as using an expired PTIN, having no PTIN, using a false PTIN, using a Social Security Number (SSN) or other number, or not entering any preparer identifying information on the tax returns.
Tax Preparation Noncompliance	Failing to comply with the tax law, including unreported or overstated income, false or overstated deductions, false or inaccurate credits, false withholding, incorrect filing status, or any other incorrect entry on a tax return.

Complaint Category	Description
E-File Issues	Electronically filing a client's return without following IRS rules, including e-filing using the last pay stub, e-filing a return without securing the taxpayer's signature on Form 8879, and other e-file violations. This also includes a complaint about a preparer's own e-file problems.
Data Breach Incident	Releasing PII into an untrusted environment. It is generally the loss or release of PII held by a return preparer as a result of a system integrity issue or physical loss/theft.
Identity Theft to Obtain a PTIN	Using another's identity to obtain a PTIN.
Compromised PTIN	A return preparer's PTIN has been used by someone else.
TPPS Count Mismatch	Identification of a compromised PTIN by a PTIN holder who noticed a discrepancy between the number of returns actually prepared and the number of returns indicated as prepared according to the PTIN holder's online TPPS account.
Not Defined (requires managerial approval)	An allegation that does not correspond to a specific complaint type or category as listed above.
No Complaint Referrals Category	An allegation made against someone other than a return preparer, or a complaint against a tax return preparer without an allegation. Generally used for submissions that are deemed not to be complaints, or are unprocessable or misrouted, but have already been assigned a control number.

25.20.1.5
(02-19-2021)
Special Complaints

(1) The term "Special Complaint" is used to identify a complaint that has additional processing requirements due to its nature, source, or allegation. Special complaints include:

- Management directives
- Urgent complaints
- Internal referrals - FYI only
- Foreign language complaints
- Complaints from IRS enforcement personnel

25.20.1.5.1
(10-06-2017)

Management Directives

- (1) A Management Directive is a request from RPO management to conduct specific research on or provide information about a complaint, or a complaint that requires special handling and response. Management directives are generally sent to Complaint Referrals employees via email.
- (2) Log, scan and upload the complaint into the RP Database within one business day. The manager will then assign the complaint for resolution.
- (3) If assigned a Management Directive, follow all phases of standard complaint processing, with the following exceptions:
 - a. Identify the complaint as urgent in the RP Database.
 - b. Resolve and close the complaint to the manager within two business days after assignment, or notify the manager if it cannot be closed within that time.

25.20.1.5.2
(02-19-2021)

Urgent Complaints

- (1) Complaints alleging the following must be classified as urgent:
 - Specific illegal activity described in IRM 25.20.1.9.7.2.
 - Compromised PTIN, including TPPS count mismatch
 - Identity Theft to Obtain a PTIN
 - Data breach incidents
- (2) Do not rely on the complaint form checkboxes as the sole indication of urgency. The narrative and any attachments should be used to assist in the decision.
- (3) For urgent complaints, follow all phases of standard complaint processing, with the following exceptions:
 - a. Always select Preparer Misconduct as the complaint category for illegal activity.
 - b. Identify the complaint as urgent in the RP Database.
 - c. Resolve and close the complaint to the manager within two business days after assignment, or notify the manager if it cannot be closed within that time.

25.20.1.5.3
(10-06-2017)

Internal Referrals - FYI Only

- (1) These entries to the RP Database are not complaints. Rather, they are records of return preparers who have been or may be considered for future IRS action due to violations of the tax law, tax regulations, PTIN requirements and/or Circular 230 provisions.
- (2) Internal Referrals – FYI Only entries come from two sources:
 - IRS stakeholders – Return preparers referred from other IRS functions, and no action is necessary by Complaint Referrals. These referrals should only be considered in future decision-making if Complaint Referrals receives one or more complaints about the same preparer, business or Electronic Filer Identification Number (EFIN).
 - RPO Compliance – Return preparers identified by RPO Compliance analysts during ghost preparer investigations (see IRM 25.20.2, Identification and Treatment of Ghost Preparers). These referrals should not be counted when determining threshold requirements for referring complaints to stakeholders.

- (3) When receiving a FYI Only referral, follow all phases of standard complaint processing, with the following exceptions:

- a. Identify the source as "Internal Referral-FYI Only."
- b. Do not send an acknowledgement letter.
- c. Close the complaint as "Internal – FYI."

25.20.1.5.4
(10-06-2017)

Foreign Language Complaints

- (1) Complaints that are not written in English must be translated by IRS Linguistic Services whenever possible.
- (2) Complete the intake phase prior to sending the complaint for translation.

Note: Do not send the complaint for translation if the form is written in a foreign language but the allegation is written in English. For example, if the Spanish version of Form 3949-A contains an allegation written in English, do not request translation.

- (3) When assigned a foreign language complaint, follow all phases of standard complaint processing, with the following exceptions:
 - a. Identify the complaint as "Foreign" in the RP Database. This will suspend the record until the complaint is translated.
 - b. Send the complaint to the *RPO Referrals mailbox.
- (4) The employee who receives the email in the *RPO Referrals mailbox will:
 - a. Send the complaints to the *Linguistic Services mailbox for translation,
 - b. Track the translation request on the Foreign Language Tracker spreadsheet,
 - c. Monitor the request and follow up when necessary,
 - d. Update the RP Database, and
 - e. Close complaints that cannot be translated as unprocessable.

Note: See IRM 25.20.1.8.7 for instructions to close an unprocessable complaint.

- (5) After receiving the translation, the manager will assign the complaint for routine processing.

25.20.1.6
(02-19-2021)

Noncomplaints

- (1) Complaint Referrals receives submissions that do not meet the definition of a complaint (see IRM 25.20.1.1.1.1). Ideally, noncomplaints will be identified before being entered into the RP Database in order to avoid using additional resources to resolve.
- (2) After identifying a noncomplaint, determine if it should be rerouted to another business unit to address the sender's issue. Refer to the chart below for a list of common noncomplaints, the appropriate stakeholder and where to send the document(s). The chart is not all-inclusive and therefore the appropriate stakeholder may not be listed; consult the manager if unsure how to reroute.
- (3) If a noncomplaint is identified after being logged into the RP Database:
 - a. Close the database record as "Not a Complaint."
 - b. Select the appropriate referral stakeholder. If the business unit is not listed, select "Rerouted to Other." If rerouting is not appropriate, select "Not Rerouted."
 - c. Document the reason why rerouting is or is not appropriate.

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- d. Mail Letter 5590 to the sender, when possible.
 - e. Delete any transcribed preparer identifying information from the preparer information fields of the database.
 - f. Email the manager with the control number and the name of the organization to which the item should be sent.
 - g. The group manager will assign an employee to reroute the document as appropriate.
- (4) Although not all-inclusive, the following chart identifies matters that are *not* complaints against a return preparer and provides instructions for rerouting:

IF	THEN
A taxpayer is alleging inappropriate behavior by a return preparer at a volunteer site, assistance center, community agency or other organization in which free preparation is offered to the public (in other words, the preparer is not compensated),	<ol style="list-style-type: none"> a. Ensure that at least one of the following are in the document, or locate via research: <ul style="list-style-type: none"> • Name and location of preparation site or agency • Site Identification Number (SIDN, which is an S followed by 8 digits) • EFIN or EIN of the site or agency b. Close as Rerouted to Customer Assistance Relationship and Education. c. Forward the document(s) to wi.voltax@irs.gov.
A taxpayer is alleging he or she received a call or correspondence from someone pretending to be from the IRS,	<ol style="list-style-type: none"> a. If the sender remitted funds or provided PII, close as Rerouted to TIGTA and forward the document(s) to the current TIGTA representative. b. If the sender did not remit funds or provide PII, close the case as Not Rerouted.
A taxpayer is alleging identity theft by an unknown party, or is requesting victim assistance without alleging preparer misconduct (see IRM 25.20.1.11.3 for details about victim assistance),	<ol style="list-style-type: none"> a. Send Letter 5590, and include Publication 5199. b. Close as "Not a Complaint." c. Rerouting is not appropriate.
A taxpayer is alleging inappropriate behavior over which the IRS does not have jurisdiction (e.g., yelling, refusing to prepare a return, fees are too high, insulting behavior or language),	Rerouting is not appropriate.

IF	THEN
A taxpayer is complaining about an IRS employee,	<ul style="list-style-type: none"> a. Close as Rerouted to TIGTA. b. Forward the document(s) to the current TIGTA representative.
A taxpayer needs or wants assistance with a tax liability, would like to make a payment, needs or wants an installment agreement, or has another collection issue,	<ul style="list-style-type: none"> a. Close as Rerouted to Collections. b. Forward the document(s) to the IRS address on Form 656-B, <i>Offer in Compromise (Booklet)</i>.
A taxpayer is alleging that a data breach occurred with online software, a third-party transmitter, or a software company,	<ul style="list-style-type: none"> a. Close as Rerouted to RICS (W&I Return Integrity & Compliance Services). b. Do not forward the document; the manager will electronically transfer it to RICS.
A taxpayer is inquiring about the status of a request for reward, or is providing information about a tax violation and is requesting a reward,	<ul style="list-style-type: none"> a. Close as Rerouted to Whistleblower. b. Forward the document(s) to: Internal Revenue Service Attn: Whistleblower Office 1973 N. Rulon White Blvd. Mail Stop 4110 Ogden, UT 84404
A taxpayer is alleging that his or her dependent was claimed by another taxpayer,	<ul style="list-style-type: none"> a. Verify that the SSN of either the dependent or the taxpayer is present. b. Close as Rerouted to Other. c. Forward the document(s) to: Internal Revenue Service Attn: AM 01/AM Dept. 4, Stop 42 2385 Chamblee Tucker Rd. Chamblee, GA 30341-3446
A taxpayer is alleging tax law violations not involving a compensated tax return preparer, such as the tax noncompliance of an associate, another taxpayer or a business,	<ul style="list-style-type: none"> a. Close as Rerouted to Other. b. Forward the document(s) to: Internal Revenue Service Stop 31313 Fresno, CA 93888
Any correspondent is requesting the release of third-party information, such as requests from a State Attorney General, the Department of Justice, or a state taxing authority,	<ul style="list-style-type: none"> a. Close as Rerouted to Other. b. Forward the request to the manager of RPO Strategy & Policy.

IF	THEN
Form 911, or any submission containing language that indicates the sender has an imminent financial hardship as the result of an IRS action or lack of action,	Send by ee-Fax to the Taxpayer Advocate Service at (855) 333-2692.

25.20.1.7
(02-19-2021)
Intake

- (1) In general, the intake phase of complaint processing involves all activities centered around receiving a complaint, entering it into the RP Database, and storing it.
- (2) During this phase, an effort should be made to identify misrouted documents and those that do not meet the definition of a complaint (see definition at IRM 25.20.1.1.1.1).

25.20.1.7.1
(02-19-2021)
Handling Incoming Mail

- (1) Incoming mail should be handled as described in the following subsections.

25.20.1.7.1.1
(02-19-2021)
Misrouted Items

- (1) Correspondence, forms and documentation that come to Complaint Referrals in error and are clearly intended for another office (called "misroutes") must be rerouted immediately to the appropriate office. See Exhibit 25.20.1-1 for guidance on rerouting specific items.

Exception: Complaint Referrals does not reroute items to organizations outside of the Treasury Department.

- (2) Do not assign a control number to a misroute.
- (3) Do not photocopy or scan a misroute unless it is attached to a complaint. Complaint Referrals does not retain copies of misroutes.
- (4) Do not issue Letter 5590 to the sender.
- (5) Use Form 3210 and proper PII shipping procedures when rerouting. For more information, refer to the Shipping section in IRM 10.5.1 , Privacy and Information Protection, Privacy Policy, or visit <http://publish.no.irs.gov/mailtran/pii.html>.
- (6) If the misroute is not identified until after a control number is assigned, follow the Noncomplaints process in IRM 25.20.1.6 for closure and rerouting. Add the control number to the Form 3210.

25.20.1.7.1.2
(02-19-2021)
Undeliverable Mail

- (1) Mail sent by Complaint Referrals may be returned as undeliverable. Use this chart to determine the correct action for undeliverable mail:

IF	THEN
A letter is returned with a new address noted on the envelope,	Send the letter to the new address.

IF	THEN
A letter to a complainant is returned without a new address noted on the envelope, or has a notation of unclaimed, refused, moved, or no longer at this address,	Destroy the letter using procedures for the proper destruction of PII as outlined in the Protecting and Safeguarding SBU Data section in IRM 10.5.1, Privacy Policy .
A letter to a return preparer is returned for any reason as not delivered and does not have a new address noted on the envelope,	Conduct the following research: <ol style="list-style-type: none"> Use IDRS command codes INOLES, RPVUE and IRPTRL to search for an updated address. If a better address cannot be found using IDRS, check the TPPS-PTIN module in the RP Database for an updated address. If unable to find an updated address, destroy the letter using procedures for the proper destruction of PII. Note in the Final Disposition Notes that the letter was returned as undeliverable, and whether or not it was sent to an updated address.

25.20.1.7.1.3
(02-19-2021)
Forms 3210

- (1) Incoming mail from other IRS functions will generally contain a Form 3210, Document Transmittal. These forms should be acknowledged and returned to the originator within ten days.
- (2) Date stamp, sign and date Form 3210 after confirming that RPO is the correct recipient.

Note: If RPO is not the correct recipient, return to the sender, or if possible, forward to correct recipient.
- (3) Verify that the documents listed on the Form 3210 are attached. Any discrepancies should be noted on all copies of the Form 3210.
- (4) Scan and return to the originator by email or ee-Fax, when possible. If the Form 3210 does not contain enough information to do so, then search other sources to find the originator's email address, such as the Outlook address book or Discovery Directory. Return it via first class mail only if an email address or ee-Fax number cannot be found.
- (5) Retain the recipient copy of Form 3210 in the appropriate file. If only one copy of the form exists, make another copy to retain.

25.20.1.7.1.4
(02-19-2021)

Incoming Complaints

- (1) For incoming paper complaints:
 - a. Attach the envelope to the complaint.
 - b. Date stamp the complaint with the date Complaint Referrals received it.
 - c. Assign a control number to the complaint (see IRM 25.20.1.3); note the control number on the first page of the complaint.
 - d. Scan the complaint to create a .pdf file.

Note: Do not scan more than 25 pages. For a complaint with more than 25 pages, include the following statement in the Clerk Notes field on the Intake tab of the RP Database: "Scanning limited to 25 pages. Additional documents are available upon request."
 - e. Name the electronic file with the same control number as assigned (e.g. 21-0XXXX.pdf).
- (2) For incoming email or ee-Fax complaints:
 - a. Open the file and add a text box to the upper right hand corner of the complaint.
 - b. Assign a control number to the complaint (see IRM 25.20.1.3); insert the control number and Complaint Referrals received date inside the text box.
 - c. Name the electronic file with the same control number as assigned (e.g. 21-7XXXX.pdf).
- (3) For all complaints, save the .pdf file to the current year Administrative folder on the Complaint Referrals shared drive.
- (4) File paper complaints by control number in a secured filing cabinet. Current calendar year complaints are filed in the office where received. Complaint Referrals follows IRS record retention standards for all prior year complaints.

Note: For records disposition authority, refer to IRS Records Control Schedules 11, Item 15, on the National Archives and Records Administration website at <https://www.archives.gov/records-mgmt/rcs/schedules/index.html?dir=/departments/department-of-the-treasury/rg-0058>. The Job Number DAA-0058-2013-0015 is specific to RPO, Complaint Referrals, Complaint Case Files.

- (5) Proceed to instructions in IRM 25.20.1.7.2 to enter the complaint into the RP Database.

25.20.1.7.1.5
(10-06-2017)

Correspondence Related to an Existing Complaint

- (1) If Complaint Referrals receives correspondence referencing an existing complaint or that appears to be related to an existing complaint, provide the correspondence to the Complaint Referrals employee who most recently worked on the complaint.
- (2) The employee should follow guidance in IRM 25.20.1.11.4 to determine what steps to take as a result of the new correspondence.

25.20.1.7.2
(02-19-2021)

Entering a Complaint into the Return Preparer Database

- (1) Each complaint must be entered into inventory within 10 days of receipt in RPO.

25.20.1.7.2.1
(02-19-2021)
**Creating a Database
Record**

- (1) During the intake phase, every complaint is entered into the RP Database with a unique control number. See IRM 25.20.1.3 for an explanation of control numbers.
- (2) Create a database record by entering the following information to the database:
 - IRS Receipt Date – this is the earliest IRS received date stamped on the complaint. If the complaint was received directly by Complaint Referrals, then the IRS and RPO receipt dates will be the same.
 - RPO Receipt Date – this is the date received by Complaint Referrals as indicated by the date stamp. For electronic complaints, the RPO date is the date received in the mailbox, not the date it was opened or added to the database.
 - Complaint Method - paper, electronic, or telephone.
 - Control Number
 - Complaint Receipt Source, as shown in the table below.
- (3) Select the Complaint Receipt Source based on the following:

IF	THEN
Form 14157 is received with no other forms attached (e.g., Form 14157-A or Form 3949-A),	select "External Form 14157."
a letter or other correspondence is received without a form,	select "Correspondence."
Form 14157 or other complaint is received via the *RPO Referrals mailbox or TPPS,	select "Internal e-mail."
Form 14157 or package is received from an internal IRS stakeholder who completed an examination or investigation, and RPO does not need to take any action,	select "Internal Referral - FYI Only."
Form 14157-A is received, with or without Form 14157, and is date-stamped by an IDTVA service unit (including Accounts Management),	select "Accounts Management."
The complaint was listed on the Accounts Management spreadsheet downloaded from the Accounts Management Service (AMS) system,	select "Accounts Management."

IF	THEN
Form 14157-A is received, with or without Form 14157, and is <i>not</i> date-stamped by an IDTVA service unit or listed on the spreadsheet from Accounts Management,	select "Form 14157-A."
Form 3949-A is received with Form 14157,	select "External Form 14157."
Form 3949-A is received without Form 14157,	select "Form 3949-A."

Note: The log-in date and name of the intake employee are auto-populated.

- (4) Enter information in the Clerk Notes field of the RP Database as needed. Reasons for entering notes include:
 - Limited scanning of complaint document to first 25 pages
 - Research conducted for victim assistance routing (must also enter SSN of victim)
 - Record updated with subsequent information
 - Merged .pdf files for multiple complaints
- (5) Transcribe the complainant information as provided on the complaint or submitted with the complaint. Complainant information is needed to send Letter 4924 or Letter 5590, so review all pages of the complaint to locate any identifying information not provided in the complainant section of the form. When entering the data, capitalize only the first letters of names and street addresses, use proper state abbreviations, and enter only five-digit zip codes.
- (6) Enter the complainant's relationship to the preparer based on what is provided on the form or known to exist. It may be necessary to complete this after intake if the complaint is not on Form 14157.

25.20.1.7.2.2
(10-06-2017)

**Uploading the Complaint
File to the Return
Preparer Database**

- (1) Complaint Referrals loads an electronic copy of each complaint into the corresponding RP Database record for viewing by all stakeholders.
- (2) After completing intake, upload the electronic complaint file to the database by selecting the target complaint from the Administrative folder on the Complaint Referrals shared drive while in the complaint record, using the upload feature.
- (3) Verify that the uploaded document corresponds to the correct complaint record. If it does not correspond, contact the group manager for guidance.

25.20.1.7.2.3
(10-06-2017)

**Entering Return
Preparer Information**

- (1) The return preparer's identifying information – such as name, address, SSN, PTIN and telephone number – should be entered into the RP Database during the intake phase only if instructed by management, who will make the decision based on the volume of work, available resources and time considerations.

- (2) Preparer information can be found anywhere in the complaint, not just in the specified section of the form. Be sure to read the complaint carefully for any identifying information that may appear elsewhere, including attachments, other correspondence, or other complaints.
- (3) Preparer information can either be imported from the Tax Preparer PTIN System (TPPS) or manually transcribed.
- (4) Whether importing from TPPS or entering manually, ensure the name and address are entered using the correct capitalization.

25.20.1.7.2.3.1
(10-06-2017)
**Importing Return
Preparer Information**

- (1) The RP Database contains data from TPPS and can import the return preparer's identifying information based on the preparer's SSN or PTIN, thus eliminating manual transcription. When imported, the preparer's information will auto-populate the corresponding preparer information fields in the database record.

Exception: Do not override return preparer data on the complaint with the information from TPPS when the information in TPPS is different. The download feature should only be used to avoid needless transcription of identical data, or to complete data that is missing on the complaint.

- (2) To import the preparer information:
 - a. Enter the preparer's PTIN or SSN from the complaint.
 - b. Compare the information from the PTIN record with the preparer information on the complaint to ensure the imported information is the preparer named in the complaint.
 - c. If the generated preparer information is not the same as the information on the complaint, then do not import the information; manually transcribe it instead.
- (3) If the preparer's PTIN or SSN is not on the complaint and cannot be found via research, the subject of the complaint may be a ghost preparer. See IRM 25.20.1.11.2 for guidance about ghost preparers.

25.20.1.7.2.3.2
(10-06-2017)
**Manually Transcribing
Return Preparer
Information**

- (1) If the return preparer identifying information cannot be imported into the complaint record, then it must be manually transcribed. For example, if the PTIN does not exist in TPPS, the information must be manually transcribed.
- (2) Complete all possible preparer identification fields in the database with identifying information found on the complaint and any attachments, and from research conducted.
- (3) Information on the complaint that is clearly inaccurate should not be transcribed.

Example: A complainant intending to provide an address in the State of Kentucky types KV instead of KY, or provides a PTIN with only seven digits instead of nine.

25.20.1.7.2.3.3
(10-06-2017)

**Perfecting Preparer
Identifying Numbers**

- (1) The preparer's identifying numbers – PTIN, SSN, EFIN, EIN and telephone number - play a vital role in identifying the subject of the complaint and related complaints. Review the entire complaint and the TPPS-PTIN module of the RP Database to ensure all available numbers are entered.
- (2) Seek managerial guidance if it is unclear which identifying numbers should be entered in the database.
- (3) If any of the following situations arise during the perfection process, refer to IRM 25.20.1.11.2 for guidance about ghost preparers:
 - The PTIN on the complaint and/or attachments does not match that of the preparer named in the complaint,
 - The PTIN used by the preparer named in the complaint to file returns is not in proper PTIN format or is not valid in TPPS,
 - The preparer named in the complaint has no record of filing returns during the year the complaint alleges the return was prepared.

25.20.1.8
(02-19-2021)
Evaluation

- (1) In general, the evaluation phase of complaint processing involves all activities centered around determining if a complaint is processable, and should be considered for further research and possible action. It also includes acknowledging the complaint using Letter 4924 or Letter 5590, as appropriate.

25.20.1.8.1
(10-06-2017)
**Generating an Inventory
Report**

- (1) The manager assigns complaints for evaluation using the RP Database. Employees assigned to the complaints should generate an inventory report from the database on a daily basis showing the complaints to be evaluated.
- (2) The inventory report lists complaints in the order they were received. Evaluate complaints in this order unless more recent complaints are deemed urgent or must be worked based on a management directive.

25.20.1.8.2
(10-06-2017)
Viewing the Complaint

- (1) All complaint documents should have been scanned and uploaded to the RP Database prior to evaluation.
Note: If the "Scanned Complaint" field is not checked and the complaint was not received by telephone, then the complaint documents are not uploaded. Send an email to the group manager requesting the documents be uploaded.
- (2) Verify that the correct complaint was uploaded to the complaint record. If not, send an email to the group manager requesting the correct complaint be uploaded and associated.

25.20.1.8.3
(10-06-2017)
**Reviewing the Return
Preparer Information**

- (1) If the preparer information has not yet been transcribed from the complaint, enter it now by following guidance in IRM 25.20.1.7.2.3 for entering and perfecting the preparer information.
- (2) If the information has already been entered, review it for accuracy and make any necessary changes based on guidance in IRM 25.20.1.7.2.3.

25.20.1.8.4
(10-06-2017)
**Entering the Nature of
Complaint**

- (1) The nature of the complaint reflects the allegation(s) made in the complaint.
- (2) Complete this portion of the RP Database by selecting the fields that correspond with the boxes on Form 14157, Form 14157-A or Form 3949-A.
- (3) If no boxes are checked, or if the complaint was not received on Form 14157, Form 14157-A or 3949-A, then do not make any entries.

25.20.1.8.5
(10-06-2017)
**Determining the
Allegation**

- (1) The allegation entered into the RP Database is the same as the complaint category found in IRM 25.20.1.4.
- (2) Read the complaint and all attached documentation.
- (3) Select the allegation category most appropriate for the allegation in the complaint. If there are multiple allegations, select the most egregious one, or the one that will allow action to be taken on the complaint.

Caution: Complainants often check boxes that are not related to the actual allegation. A completed checkbox should not be the only basis for selecting an allegation category. The selected allegation should be based on a review of both the narrative and boxes checked by the complainant.

- (4) Examples of appropriate suspected allegations are:
 - The complainant checked the e-file box on Form 14157 and attached a copy of his tax return. In the complaint narrative, he describes the return preparer's failure to return his records after completing the return. There does not appear to be an e-file issue, and therefore e-file should not be selected as the allegation. The correct allegation is Preparer Misconduct.
 - A narrative states that the preparer failed to return the records and diverted the refund to an unknown account. The correct allegation is Theft of Refund.
- (5) A complaint that alleges Identity Theft to Obtain a PTIN requires special handling. See IRM 25.20.1.11.1 for a complaint with this allegation.

25.20.1.8.6
(10-06-2017)
**Identifying and
Rerouting
Noncomplaints**

- (1) If the submission is not a complaint as defined in IRM 25.20.1.1.1.1 , close it immediately.
- (2) If the noncomplaint involves a valid IRS matter, route it to the appropriate office and send Letter 5590 to the complainant, if possible, advising that the submission was rerouted.
- (3) See IRM 25.20.1.6 for guidance on identifying, rerouting and closing noncomplaints.

25.20.1.8.7
(02-19-2021)
**Determining if the
Complaint is
Processable**

- (1) A complaint is considered to be processable unless it is:
 - Illegible or illogical (cannot be read or does not make sense),
 - Written in a foreign language and cannot be translated into English,
 - Missing the preparer's name, business name, phone number, PTIN, SSN, EIN, and EFIN, without the ability to research or identify the preparer due to lack of complainant information,

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- Out of cycle (the impacted tax year is more than three years before the current year), or
- Lacking any identifiable allegation.

Note: Employees should use their judgement to determine if a complaint that is out of cycle by definition appears to warrant further research.

- (2) Complainant identifying information is not required for a complaint to be considered processable.
- (3) Unprocessable complaints are not the same as noncomplaints. See IRM 25.20.1.6 for details about noncomplaints.
- (4) Complaints identified as unprocessable can be closed during the evaluation phase without further research.

Exception: An unprocessable complaint may require additional research if there is an indication that it requires victim assistance routing. See IRM 25.20.1.11.3 for guidance about victim assistance routing.

- (5) Document in the RP Database notes why the complaint is considered unprocessable.
- (6) Send Letter 5590 to the complainant, if possible, advising that the complaint is not processable, unless it is unprocessable due to being out of cycle.

Note: If practical and possible, consider calling the complainant rather than sending Letter 5590. It may be practical to call if a conversation would likely provide information to convert the complaint from unprocessable to processable. Document the date and results of the call in the database. Include any information from the call that makes the complaint processable.

25.20.1.8.8 (02-19-2021) Identifying Related Complaints

- (1) A preparer may be the subject of multiple complaints (also referred to as “related complaints”). It is important to identify related complaints because the volume and nature of all complaints against a preparer impacts the resolution. These related complaints are generally linked by a preparer’s PTIN, SSN, EIN, EFIN or phone number.
- (2) The RP Database automatically generates a list of complaints linked by the above identifiers. The list is an indication of some relationship among the complaints, but not a confirmation that they all involve the same preparer or business. Conduct a cursory review of the related complaints to make sure they are truly related. Complaints that appear related because they share the EIN of a large tax preparation franchise or because of an invalid character in one of the fields used to link the complaints are not truly related.

Note: Do not routinely search for related complaints that are not on the generated list. Additional searches should only be conducted as necessary.

- (3) Consider whether any of the related complaints impact the complaint in question. See IRM 25.20.1.8.12 for additional guidance on closing a complaint during the evaluation phase.

Example: If the complaint in question is related to a complaint that was referred to Criminal Investigation, and there is an open investigation of the preparer, then the complaint in question should also be referred to Criminal Investigation.

25.20.1.8.9
(10-06-2017)
Identifying Duplicate Complaints

- (1) A duplicate complaint is any complaint in which the *complainant*, *preparer*, *impacted tax year(s)* and *allegation* are the same as in a previously-filed complaint. It is important to identify duplicate complaints because decisions are made based on the number of complaints received.
- (2) A duplicate complaint may be identified at any point during the complaint referral process and should be closed immediately.
- (3) If a duplicate complaint contains information not in the previously-filed complaint, merge the additional information into the file that is already uploaded to the RP Database. This ensures that all available information is associated with the original complaint. See IRM 25.20.1.11.4 for additional guidance about receiving subsequent information.
- (4) Document in the Evaluation tab notes all actions taken and the reason for the actions.
- (5) Close the complaint as a "Duplicate."

25.20.1.8.10
(02-19-2021)
Determining if the Return Preparer is part of an Existing Project

- (1) Other IRS business units receive referrals and leads on return preparers, including SB/SE Examination and the Lead Development Center (LDC). As part of their normal operations, they research the leads and decide if they will take any action.
- (2) A return preparer is considered to be part of an existing project if the preparer or preparation firm is the subject of an open Program Action Case (PAC) or investigation under Internal Revenue Code (IRC) section 6700/6701, or is part of a return preparation entity recognized as having ongoing LDC involvement.
- (3) Complaint Referrals has two ways, using the RP Database, to identify preparers who are part of a project: the LDC Indicator and the SB/SE Indicator.

25.20.1.8.10.1
(02-19-2021)
LDC Indicator

- (1) If the LDC has received a lead or authorized an investigation of a preparer, the "View Lead Development" field in the preparer's database record will show "Yes." If it is "Yes," select the hyperlink next to the indicator to view the LDC record. Confirm that the identified preparer or firm is the correct one, and note the type and status of the investigation. The record may indicate either an existing PAC or existing IRC section 6700/6701 investigation. Only preparers with an open investigation should be considered project cases. Do not close a complaint as part of an existing project simply because there is a "Yes" in the "View Lead Development" field without having determined the status of the investigation.

Caution: There may be multiple records in the LDC database for a particular identification number. Review all records before reaching a conclusion.

- (2) If a processable complaint involves a return preparer or preparation firm who is in the LDC database but is not related to an open IRC section 6700/6701 investigation, and the LDC activity occurred within the last three years, refer the

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complaint to the LDC, but *do not consider it to be a project case*. Close the complaint as “Referral Criteria Met” with the LDC as the referral stakeholder.

Exception: Do not close the complaint to the LDC if the preparer has already been treated by SB/SE via a PAC, the investigation is now closed, *and* the tax year on the complaint was during the investigation period. Further action is not necessary; close the complaint as “Closed, No treatment required.” Also do not close the complaint to the LDC if the LDC record shows that the preparer has already been closed to RPO.

25.20.1.8.10.1.1
(02-19-2021)

Open Program Action Cases

- (1) If the preparer is part of an open PAC, the record will have a “Start Date - PAC” but no “End Date – PAC.”
- (2) If an open PAC is indicated, close the complaint as Referral Criteria Met and select Existing Program Action Case as the referral stakeholder.

25.20.1.8.10.1.2
(02-19-2021)

Open IRC section 6700/6701 Investigations

- (1) If the preparer is part of an open 6700/6701 investigation, “LDC Approved 6700 or 6701 Investigation” will appear in the “Disposition Reason” field.
- (2) If an open 6700/6701 investigation is indicated, close the complaint as Referral Criteria Met, and select Existing 6700/6701 Investigation as the referral stakeholder.

25.20.1.8.10.2
(02-19-2021)

SB/SE Referral Indicator

- (1) If an SB/SE Area Return Preparer Coordinator (RPC) has received and input a return preparer lead, the “SB/SE Referrals” field in the preparer’s database record will show “Yes.” If it is “Yes,” select the hyperlink next to the indicator to view the SB/SE record. Confirm that the identified preparer or firm is the correct one, and note the type and status of the referral. If there is an open PAC, follow the process in IRM 25.20.1.8.10.1.1 for closing complaints associated with an open PAC. Only these complaints will be referred to the Area; do not close a complaint merely because there is a lead in an Area.

25.20.1.8.11
(10-06-2017)

Determining if the Complaint is Urgent

- (1) Complaints alleging the following must be classified as urgent:
 - Specific illegal activity described in IRM 25.20.1.9.7.2.
 - Compromised PTIN, including TPPS count mismatch
 - Identity Theft to Obtain a PTIN
 - Data breach incidents
- (2) Follow instructions in IRM 25.20.1.5.2 for processing urgent complaints.

25.20.1.8.12
(02-19-2021)

Determining if the Complaint Can be Closed

- (1) In the following circumstances, a complaint may be closed during the evaluation phase and referred to the noted IRS stakeholder:

IF	AND	THEN
A preparer’s PTIN has been compromised, or the TPPS return count does not match the preparer’s records,	the PTIN appears on filed returns,	close to RPO Compliance Ghost.

IF	AND	THEN
A preparer is re-requesting a new PTIN,	N/A	close to RPO Compliance Ghost.
The preparer is part of an existing project (see IRM 25.20.1.8.10 for guidance on project cases),	N/A	close to the IRS business unit with control of the existing project.
A preparer or Electronic Return Originator (ERO) complains that his or her EFIN has been compromised, or if identity theft occurred to obtain an EFIN,	<ul style="list-style-type: none"> the contact information for the PTIN/EFIN holder is correct, and the preparer alleging the theft is associated with that EFIN, 	close to W&I e-File (termed "e-File" on the RP Database).
A preparer or Electronic Return Originator (ERO): <ul style="list-style-type: none"> filed a return electronically without taxpayer consent or authorization, allowed another individual to use his or her EFIN or Electronic Transmitter Identification Number (ETIN) to file returns, or filed a return electronically without securing the taxpayer's signature on Form 8879, <i>e-File Signature Authorization</i>, 	<ul style="list-style-type: none"> the contact information for the PTIN/EFIN holder is correct, and the EFIN used by the preparer or ERO can be identified, or the tax return e-filed by the preparer or ERO can be identified, 	close to SB/SE e-File.

IF	AND	THEN
The preparer experienced a data breach or disclosed a taxpayer's PII.	N/A	close to Stakeholder Liaison. Also alert group manager and senior CR analyst of the complaint.

- (2) If the complaint can be closed during the evaluation phase, complete all applicable fields in the RP Database based on the reason for the closure.

25.20.1.8.13
(02-19-2021)

Acknowledging the Complaint

- (1) In most circumstances, Complaint Referrals acknowledges the receipt of a complaint in writing when the complainant's name and mailing address are available.
- (2) There are two acknowledgement letters: Letter 4924 and Letter 5590. Send Letter 4924 when the complaint is processable, or unprocessable only because it is out of cycle. Send Letter 5590 when the complaint is unprocessable for a reason other than out of cycle, or will be closed Not a Complaint.

Exception: Do not send an acknowledgement letter if the complaint was received by the IRS more than 90 days prior to RPO receipt, is an information-only referral, or if the complainant is an IRS employee.

- (3) Generate the letter in the RP Database, and print and mail it within one day of creation.

25.20.1.9
(02-19-2021)

Research and Resolution

- (1) In general, the research and resolution phase of complaint processing involves all activities centered around determining the appropriate disposition of a complaint.
- (2) Complaints should be resolved within 30 days of assignment.

25.20.1.9.1
(10-06-2017)

Generating an Inventory Report

- (1) The manager assigns complaints for research and resolution using the RP Database. Employees should generate an inventory report from the database on a daily basis showing the complaints assigned to them.
- (2) The inventory report lists urgent complaints first, followed by complaints in the order they were received. Resolve complaints in this order unless more recent complaints are deemed urgent or must be worked based on a management directive.

25.20.1.9.2
(02-19-2021)

Verifying Information in the Complaint Record

- (1) Ensure that all of the information entered on the RP Database is accurate by comparing it to information provided on the complaint or available elsewhere.
- (2) Attempt to complete any missing data elements, including identifying numbers such as the SSN or EIN.

Caution: Do not override preparer information from the complaint.

- (3) Document the reason for making any corrections in the database.

25.20.1.9.3
(10-06-2017)

Checking for an Existing Project

- (1) Although the complaint should have been identified as part of an existing project during the evaluation phase, another check should be made during the research and resolution phase, as the routine opening and closing of investigations may result in a different finding. See IRM 25.20.1.8.10 for guidance on checking for an existing project.

25.20.1.9.4
(02-19-2021)

Checking for an Open Investigation

- (1) Research IDRS using the preparer's SSN and EIN to determine if the preparer or the preparer's business is under active criminal (Z – or – Z freeze) or Exam (- L freeze) investigation.
- (2) An Exam investigation is worked by either Campus Exam or a field group. A preparer is only considered to be under open Exam investigation if being worked by a field group. If the investigation is in Campus Exam, it is not considered to be an open investigation. A field investigation is indicated by an L freeze and open TC 420 with a status code below 20, and the three-digit primary business code (PBC) does not begin with "1."
- (3) Indicate in the RP Database if there is an open investigation.
- (4) If the preparer or preparer's business is under an open investigation, close the complaint immediately to the business unit who controls the investigation. Do not take any further action; **it is especially important that no written or verbal contact be made with the preparer.**

Note: The L or Z freeze must be current. Do not close a complaint as an existing investigation simply because a prior complaint about the preparer or firm was closed in that manner.

25.20.1.9.5
(02-19-2021)

Addressing Related Complaints

- (1) See IRM 25.20.1.8.8 for a discussion of related complaints.
- (2) Conduct a cursory review of the related complaints to make sure they are truly related. Complaints that appear related because they share the EIN of a large tax preparation franchise or because of an invalid character in one of the fields used to link the complaints are not truly related.
- (3) Request to be assigned any related open complaint.
- (4) After determining the appropriate resolution of the related complaints, close all of them together. They should generally close with the same disposition and to the same stakeholder, but use judgment when grouping and closing complaints.
- (5) Do not close a complaint or group of complaints to a stakeholder simply because a related complaint was previously closed to that stakeholder. See guidance in IRM 25.20.1.9.6 for closing complaints related to previously-referred complaints.
- (6) For related complaints that have already been closed, notify the manager of any incorrect information in the database related to the closed complaint or incorrect closure determinations found during the review.

25.20.1.9.6
(10-06-2017)
**Closing Complaints
Related to
Previously-Referred
Complaints**

- (1) Use judgment to determine how to close a complaint about a preparer or firm who was previously referred to an IRS stakeholder. Determine if this complaint would add value to the stakeholder's investigation, and document the justification for referring or not referring this complaint to the same stakeholder.
- (2) If the previously-referred complaint was received in Complaint Referrals more than two years ago, it should not be counted for any new referral criteria thresholds.

25.20.1.9.7
(02-19-2021)
**Researching and
Resolving the Complaint**

- (1) The possible resolutions of a complaint are:
 - Closed; No Treatment Required – either action is not warranted, or action may be warranted but taking action would not be effective (e.g., the preparer is now deceased or out of business).
 - Compliance Letter – action is warranted, and the most effective treatment is determined to be a letter to the return preparer discussing the specific behavior and, in some letters, to provide educational resources.
 - Referral Criteria Met – the complaint meets a stakeholder's referral criteria and the complaint is closed to that business unit.
 - Referral Criteria Not Met – action is warranted, but the complaint did not meet any stakeholder's referral criteria.
 - Resolved; No Violation Confirmed – no action is warranted because the allegation(s) could not be confirmed by research or the information provided.
 - Return Integrity and Correspondence Services Transfer – the complaint meets criteria for a referral to RICS.
 - RPO Transfer – the complaint meets criteria for a referral to RPO Compliance or RPO Suitability.
 - Return Preparer Previously Referred - the preparer has been referred to a stakeholder within the past 12 months.
 - (2) The scope and depth of necessary research varies and depends on the allegation(s), available information, supporting evidence, presence of related complaints, and any prior treatments or other actions.
 - (3) Thoroughly read each complaint and the supporting documentation.
 - (4) Determine the appropriate complaint category and allegation (for a complaint with several allegations, select the one with the best referral potential). They may differ from those selected during evaluation.
 - (5) Use the guidance contained in this subsection to conduct the appropriate research based on the allegation(s). The research techniques described herein are not all-inclusive, but are the most common. Exercise judgment when deciding which techniques to use, and avoid research that does not add value.
 - (6) Determine the proper resolution of the complaint from the list above.
- Note:** Stakeholder referral criteria should not be considered met solely because an allegation box on the complaint form is checked. The narrative and supporting information, plus independent research, should support the allegation.
- (7) A compliance letter may be issued, when appropriate, in conjunction with another resolution.

- (8) Four types of stakeholder referrals *must be considered for all complaints* in addition to any other resolutions:
- RPO Compliance. See IRM 25.20.1.11.2.
 - Treasury Inspector General for Tax Administration (TIGTA). See IRM 25.20.1.9.8.
 - the Office of Professional Responsibility (OPR). See IRM 25.20.1.9.9.
 - RPO Suitability. See IRM 25.20.1.9.10.
- (9) Document all research and the reason for the selected disposition in the Disposition Note field of the RP Database.

25.20.1.9.7.1
(02-19-2021)

Theft of Refund

- (1) Definition - The preparer:
- negotiated a client's refund check or diverted all or a portion of a refund into an unknown bank account, improper Refund Anticipation Loan or Refund Anticipation Check or debit card, or received the client's refund at an address unknown to the client,
 - provided a copy of the return to the client with direct deposit information that does not belong to the taxpayer, or
 - provided a copy of the return to the client that does not match the return filed with the IRS in order to take a portion of the refund.
- (2) Attempt to confirm that the complainant's refund was not affected by an IRS action. Taxpayers may not realize that certain actions, including refund offset, tax return corrections or adjustments, and outstanding collection matters, may affect their refunds. An Electronic Funds Transfer Indicator (EFT-IND) other than "0" is an indication that the refund was not processed by the IRS. See IRM 21.4.1.5.8,
- (3) If there is no indication of an IRS action affecting the complainant's refund, perform research to determine if the preparer diverted refunds into an account owned or controlled by the preparer, or diverted refunds through a RAC, RAL, or debit card.
- (4) Use sound judgment to determine which type of research will be most effective. Some suggested research steps are to:
- a. Review transaction code 846 to see if a refund was issued.
 - If the refund was direct-deposited, the Direct Deposit (DD) indicator will be "9" and the Refund Schedule Number (RSN) will end in "Z."
 - Multiple transaction codes 846 may mean the refund was split into multiple accounts.
 - b. Use IDRS CC IMFOBT to find the routing and account number(s), if IDRS CC IMFOLT indicates the refund was issued electronically. If the account number contains the taxpayer's SSN, then this is part of a refund anticipation check (RAC) or refund anticipation loan (RAL).
 - c. Use IDRS CC DDPOL to identify all deposits made into a specific bank account. Multiple deposits made into one account are an indication the preparer is either negotiating client refunds, securing preparation fees, or diverting refunds directly into an account controlled by the preparer.
 - d. Compare the copy of the return provided to the taxpayer (if available) to the return filed with the IRS to determine if the refund amounts and account numbers match.

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Note: If a complaint does not meet CI's referral criteria, but it makes sense to refer the complaint to CI in order to achieve effective tax administration, document the justification for the decision in the RP Database and close the complaint

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- (6) In the referral, provide the name, identification number and tax year for each of the related complaints, and the total amount of refunds deposited into the account with the most individual deposits.
- (7) If the complaint cannot be referred to CI because of the dollar threshold, but a refund was issued and the preparer can be identified by name and/or an identification number, refer the complaint to TIGTA.

25.20.1.9.7.2
(02-19-2021)

**Preparer Misconduct
(Involving Specific
Illegal Activity)**

- (1) Definition - The preparer is involved in illegal activity including organized crime, public or political corruption, attempts to threaten or bribe a taxpayer or IRS official, narcotics trafficking, kickbacks, terrorism or any non-tax criminal activity.
- (2) Decide if the allegation of illegal activity is credible. Vague, outlandish or non-sensical allegations, or complaints without a narrative (checkbox only), should not be considered credible.

Example: Allegations that "the preparer is a criminal" or "the preparer is out to get me" are too vague to be credible.

- (3) Determine if there is sufficient complainant identifying information to allow the referral stakeholder to contact the complainant. If not, attempt to locate the missing information.
- (4) Determine if there is sufficient identifying information for the return preparer. One of the following identifiers is required for a referral:
 - Full name
 - Business name and location
 - PTIN, SSN, EFIN or EIN
 - Telephone number
- (5) If the complaint does not contain a credible allegation *and* sufficient identifying information for both the complainant and the return preparer, close it as "Referral Criteria Not Met."
- (6) If the complaint contains a credible allegation *and* sufficient identifying information for both the complainant and the return preparer, use this chart to determine the appropriate referral stakeholder:

IF	THEN
The complaint alleges: <ul style="list-style-type: none"> • Organized Crime • Public or Political Corruption • Narcotics trafficking • Kickbacks • Terrorism • Any non-tax criminal activity 	refer the complaint to CI.
The complaint alleges: <ul style="list-style-type: none"> • Threatening behavior directed at an IRS employee • Attempted bribery of an IRS employee • The preparer is an IRS employee 	refer the complaint to TIGTA.

25.20.1.9.7.3

(02-19-2021)

**Preparer Misconduct
(Not Involving Specific
Illegal Activity)**

- (1) Definition - The preparer violated IRS procedures and/or the provisions of Treasury Department Circular No. 230, committed identity theft, disclosed a client's PII, or failed to remit employment taxes. More specifically, Preparer Misconduct includes but is not limited to the allegations listed in the chart in IRM 25.20.1.9.7.3 (6) below.
- (2) Read the complaint and all supporting information with professional skepticism.
- (3) Use judgment to determine what research, if any, should be conducted to determine if there is a sufficient indication that the allegation is true.
- (4) If the allegation appears to be true, consider issuing an Education and Warning Letter (Letter 5175). The decision to issue a letter is subjective, and should be based on the strength and clarity of the allegations, and availability of details in the complaint.
- (5) If the complaint alleges one of the following employment tax violations, refer the complaint to SB/SE Employment Tax:
 - Failure to remit payments for Forms 940, 941, 943, 944 or 945
 - Failure to file Forms 940, 941, 943, 944 or 945 for their client
- (6) For other Preparer Misconduct allegations, use the following chart to determine if the complaint can be referred to the SB/SE Lead Development Center:

Allegation	LDC Criteria
Filed a return or submitted other information for a client without the client's knowledge, authorization, or consent	

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- FYI Only – Internal Referral complaints
- Complaints received by RPO more than two years earlier
- Duplicates
- those closed as Not a Complaint

Note: RICS will query the RP Database directly to identify complaints meeting their criteria.

(1) Definition - A paid preparer violated the PTIN program rules by:

- not obtaining a PTIN.
- obtaining a PTIN but not including it on returns.
- using a SSN or other identifying number instead of a PTIN.
- using a legacy PTIN.
- using a non-active PTIN.

- not entering any preparer identifying information on the tax return.
- using an identification number that is false or does not belong to the preparer.

Note: This category does not include identity theft to obtain a PTIN or a compromised PTIN, whether the latter was discovered during research or reported by the victimized preparer. See IRM 25.20.1.11.1 and IRM 25.20.1.8.12., respectively, for guidance on these topics.

- (2) Research the TPPS-PTIN module of the RP Database for detailed information about the preparer's PTIN.
- (3) Research IDRS to determine if the PTIN violation is currently occurring; do not take action on a complaint against a preparer who has come into compliance with the PTIN rules.
- (4) If the preparer is still violating the PTIN rules, use the following chart to determine the next steps and appropriate resolution.

Caution: Do not send a letter to the PTIN holder if the PTIN is listed in the Misused ID module of the RP Database.

IF	THEN
the preparer is using a SSN or legacy PTIN rather than a TPPS-issued PTIN,	issue Letter 4732 (if using a SSN) or Letter 4731 (if using a legacy PTIN).
the preparer is using a PTIN that is in an expired status other than permanently expired,	issue Letter 4966.
the preparer is using a PTIN that is permanently expired,	issue Letter 5538.
the preparer used a firm's EIN rather than a PTIN on currently filed returns,	issue Letter 4808.
a non-signing return preparer does not have a PTIN or the PTIN is not current, although the return has a signing preparer,	issue Letter 5101.
The preparer is a ghost preparer, defined as a compensated preparer who: <ul style="list-style-type: none"> • fails to report an identifying number on the tax return, • uses an identifying number belonging to another individual, or • uses an invalid identifier (e.g., PTIN P12345678, or SSN 222-22-2222), 	refer to IRM 25.20.1.11.2 for instructions regarding ghost preparers.

- (1) Definition - The preparer is violating the tax law by including unreported or overstated income, false or overstated deductions, false or inaccurate credits, false withholding, incorrect filing status, or any other incorrect entry on a tax return.
- (2) Identify and review the affected return(s) from the complaint, if possible, to confirm that the alleged issue exists.

(3) Determine the number of returns prepared by the preparer in both the current and prior tax years, and the percentage of returns that claim the EITC in the same period. This data is available in the RP Database and may be auto-populated in the complaint record.

(4) Use the following chart to determine if the complaint meets any stakeholder criteria, choosing the highest criteria threshold applicable:

Criteria	W&I - EITC	W&I – Refundable Credits	SB/SE - Exam	SB/SE - LDC
Number of complaints				
Number of returns				
Amount that claim EITC				

- FYI Only – Internal Referral complaints
- Complaints received by RPO more than two years earlier
- Duplicates
- those closed as Not a Complaint

- (5) Determine the appropriate resolution based on the above findings.

25.20.1.9.7.6
(02-19-2021)
E-File Issues

- (1) Definition - The preparer or Electronic Return Originator (ERO):
 - filed a return electronically without the taxpayer's consent or authorization,
 - filed a return electronically without securing the taxpayer's signature on Form 8879, *e-File Signature Authorization*,
 - allowed another individual to use his or her EFIN or ETIN to file returns,
 - complains that his or her EFIN has been compromised,
 - identity theft occurred to obtain an EFIN.
- (2) A complaint with an allegation involving electronic filing or allegations against EFIN holders should be identified and closed to the appropriate stakeholder during evaluation. However, if it was not, close it now using the instructions in IRM 25.20.1.8.12.

25.20.1.9.7.7
(10-06-2017)
Data Breach Incident

- (1) Definition - A preparer experienced the unintentional release of PII due to theft, loss, or a system integrity issue.
- (2) The report of a data breach incident should be identified and closed during evaluation. However, if it was not, close it now using the instructions in IRM 25.20.1.8.12.

25.20.1.9.7.8
(10-06-2017)
Identity Theft to Obtain a PTIN

- (1) Definition – Someone has used another person's identity to obtain a PTIN.
- (2) A complaint with this allegation requires special processing. See IRM 25.20.1.11.1 for guidance about identity theft to obtain a PTIN.

25.20.1.9.7.9
(10-06-2017)
Undefined Allegations

- (1) A complaint in this category was not assigned a specific allegation during evaluation.
- (2) Determine now the appropriate allegation and the most effective resolution.
- (3) Use judgment when deciding how to close the complaint. When in doubt, select the resolution with the best referral potential.

25.20.1.9.8
(02-19-2021)
Referrals to the Treasury Inspector General for Tax Administration (TIGTA)

- (1) Send a copy of the complaint to TIGTA if both of the following apply:
 - it alleges that a return preparer has charged a taxpayer to receive Covid-19 benefits or pandemic relief, or has in any other way attempted to profit from these benefits, and
 - the only allegation is about the above benefits.

25.20.1.9.9
(02-19-2021)
Referrals to the Office of Professional Responsibility (OPR)

- (1) Send a copy of the complaint to the Office of Professional Responsibility (OPR), in addition to any other resolution, if either of the following apply:
 - the preparer named in the complaint is an attorney, CPA, Appraiser, Enrolled Agent or Enrolled Retirement Plan Agent *in active status*, and the allegation is loss of professional license or a personal tax compliance issue.
 - the preparer named in the complaint is an attorney, CPA, Appraiser, Enrolled Agent or Enrolled Retirement Plan Agent *in active status*, or is engaged in limited practice authorized by Revenue Procedure 2014-42 or Revenue Procedure 81-38, and the allegation involves representational activities.

25.20.1.9.10
(02-19-2021)
**Referrals to RPO
Suitability**

- (1) This section applies only to preparers with a TPPS-issued PTIN.
- (2) If the complaint alleges or research indicates that a preparer is currently incarcerated, has been convicted of a felony within the last ten years, or misrepresented his or her credentials on the PTIN application or renewal, refer the complaint to RPO Suitability in conjunction with any other resolution.
- (3) If the complaint alleges that a preparer has personal tax compliance issues, refer the complaint to RPO Suitability in conjunction with any other resolution.

Note: Do not refer to RPO Suitability if the personal tax noncompliance was identified during research.

25.20.1.9.11
(02-19-2021)
**Making Notes in the
Return Preparer
Database**

- (1) Notes about the complaint should be captured in the RP Database and contain the following information:
 - a. Major Allegation – a brief description of the major allegation selected, and why.
 - b. Research – a brief explanation of research results. It is not necessary to include every research step, only those that support the resolution selected.

Example: “Reviewed IDRS and determined that the taxpayer’s refund was not deposited, but offset to a prior tax debt.”

- c. Victim Assistance - an explanation of why or why not victim assistance routing was appropriate.
- d. Conclusion – a brief explanation of how the facts led to the final disposition. Include why the violation was or was not verified, if the referral criteria were or were not met, and any details pertinent to the decision.
- e. If there are related complaints, only provide a complete narrative and notes for the key complaint. In the notes for the open related complaints, simply reference the key complaint. Notes may be copied and pasted as deemed relevant.

25.20.1.10
(10-06-2017)
Closing

- (1) In general, the closing phase of complaint processing involves all activities centered around carrying out the selected resolution of the complaint and closing the complaint record in the RP Database.
- (2) Once a complaint resolution date is entered into the RP Database, the complaint record goes to the manager for approval. The manager will return a closed complaint if it requires additional action, or if an incorrect action was taken.

25.20.1.10.1
(10-06-2017)
**Issuing a Compliance
Letter**

- (1) Depending on the letter type, generate the letter from either the RP Database (which will be auto-populated with the required information) or the IRS Forms/Pubs/Products repository (which must be populated manually).
- (2) Determine the preparer’s address of record using IDRS command code INOLES. All letters must be mailed to the address of record.

Note: This address may not be the same as the address on the complaint or in TPPS. If appropriate, issue a letter to both the address of record and that of the other source. Do not permanently alter the address in the RP Database to match the address of record.

- (3) When issuing a letter from the IRS repository, insert the case specialist's name as the person to contact, and insert the complaint control number as the reference number.
- (4) Upload the letter to the Administrative folder for the calendar year of the complaint for which the letter is being issued.
- (5) Print, date and mail the letter within one business day of receiving the manager's approval.

25.20.1.10.2
(02-19-2021)

Referring the Complaint to a Stakeholder

- (1) Certain stakeholders to whom a complaint has been referred will access the RP Database on a regular basis to identify all complaints that have been referred to them. No action is required by CR during complaint processing.
- (2) Stakeholders who do not have access to the RP Database will receive the referrals from the CR group manager or designee.

25.20.1.11
(02-19-2021)

Special Topics

- (1) This section addresses matters that fall outside of standard complaint processing.

25.20.1.11.1
(02-19-2021)

Identity Theft to Obtain a PTIN

- (1) Definition - An individual's identity was stolen in order to obtain a PTIN. These complainants are generally not return preparers, but are individuals who have received an IRS communication stating that a PTIN has been issued or a TPPS account created on the basis of his or her identity.
- (2) A complaint with this allegation is considered urgent.
- (3) To recognize a complaint involving identity theft for obtaining a PTIN when the explanation in the complaint is not clear, look for statements such as:
 - "I received a letter saying I created an online account when I did not."
 - "I received Letter 4743 and was told to file a complaint."
 - "I received an email from TPPS and I don't know why, or what TPPS is."
 - "I was contacted regarding a PTIN, but I don't know what a PTIN is and have not requested one."
- (4) During the evaluation phase:
 - a. Determine if the PTIN is part of a project case. If it is, do not automatically forward to the LDC or SB/SE Examination, as the complainant is alleging identity theft and therefore the other business unit may not address the correct party. More research is necessary to determine proper resolution.
 - b. Determine if the complaint is processable, unprocessable, or a duplicate.
 - c. If warranted, send an acknowledgement letter. See IRM 25.20.1.8.13 for when an acknowledgement letter is warranted.
- (5) During the research and resolution phase:
 - a. Determine if the complainant is under IRS examination or criminal investigation. If so, refer the complaint to the business unit with the open control, and send a copy of the complaint to the RPO Compliance analyst responsible for ID Theft.

- b. Determine if a PTIN was in fact issued to the complainant by researching the TPPS-PTIN module of the RP Database using all pertinent search criteria.
- c. If no PTIN was issued, close the complaint as “Closed; No Treatment Required” and contact the complainant via letter, email or telephone to let him or her know that a PTIN was not issued. Document the contact in the database.

25.20.1.11.2

(02-19-2021)

Ghost Preparers

- (1) Definition - A compensated preparer who:

- fails to report an identifying number on the tax return,
- uses an identifying number belonging to another individual (preparer or otherwise), or
- uses an invalid identifier (e.g., PTIN P12345678 or SSN 222-22-2222).

- (2) Do not rely solely on information in the RP Database to identify a ghost preparer. A PTIN search may not link to a preparer, or it may link to the wrong preparer.

Caution: Due to the PTIN regulations regarding signing versus non-signing preparers, the inability to match the preparer named in the complaint and the preparer listed on the filed return is not evidence that the preparer named in the complaint is a ghost preparer.

- (3) Use the following chart to determine the appropriate research and resolution for a ghost preparer:

IF	THEN	AND
<ul style="list-style-type: none"> • the preparer is a ghost preparer, and a related complaint was already sent to RPO Compliance, or • the preparer links to an “Internal Referral - FYI Only” complaint, 	do no further research,	close with no further action.
a PTIN holder is alleging his or her PTIN has been compromised,	confirm that the PTIN has appeared on filed tax returns,	close to RPO Compliance Ghost.
the preparer is using an identification number that is false, or belongs to another person,	confirm that the PTIN has appeared on filed tax returns,	issue Letter 4835.

IF	THEN	AND
the preparer is using a SSN or legacy PTIN rather than a TPPS-issued PTIN,	identify the number of returns being filed with the SSN or legacy PTIN,	issue Letter 4731 (if using a legacy PTIN) or Letter 4732 (if using a SSN).
the preparer used the PTIN of a deceased person,	confirm that the authorized PTIN holder is deceased, and the PTIN appeared on returns filed after the date of death,	close to RPO Compliance Ghost.
the preparer is not entering any identifying information on the returns, and used professional tax preparation software,	determine if the preparer has a PTIN,	<ul style="list-style-type: none"> if the preparer does not have a PTIN, issue Letter 4921. if the preparer has a PTIN, close with no further action.
the preparer is not entering any identifying information on the returns, and used online "do it yourself" software,	N/A	<ul style="list-style-type: none"> close to TIGTA, and if the preparer does not have a PTIN, issue Letter 4921.

Note: A letter may be issued even if other letters were previously sent to the preparer.

- (4) For more information about ghost preparers, see IRM 25.20.2, Identification and Treatment of Ghost Preparers.

25.20.1.11.3
(02-19-2021)
Requests for Victim Assistance

- (1) A taxpayer may be the victim of return preparer misconduct to the extent that a tax account correction is necessary to reverse the harm done to the taxpayer. A taxpayer's request for account correction is known as a *request for victim assistance*. See IRM 25.24.1.
- (2) Taxpayers are instructed to request victim assistance on a Form 14157-A. Mailing instructions are on the form. However, Complaint Referrals often receives requests for victim assistance that have been mailed to Complaint Referrals, bypassing the W&I Identity Theft Victim Assistance unit (IDTVA). **The remainder of this section applies only to those submissions that have not yet been routed through IDTVA.** Requests for victim assistance that have already gone through IDTVA should be treated like any other correspondence received by Complaint Referrals.

Note: A Complaint Referrals employee will be able to identify a request that has already gone through IDTVA by the date-stamp of that function.

- (3) Not all requests for victim assistance are filed on Form 14157-A; taxpayers make requests in a variety of ways, including on Form 14157 or Form 3949-A, and in general correspondence. If a request for victim assistance is not readily identifiable because it is not on Form 14157-A, it can be identified by statements such as:
- “I did not receive my refund, but the IRS “Where’s My Refund” feature shows it was issued and that my preparer took it.”
 - “The return was filed with incorrect information, credits, deductions, or exemptions, and I never authorized or signed that return.”
 - “I owe money for adjustments made to my return, but the copy of the return my preparer gave me does not show any of the items that were adjusted.”
 - “It isn’t fair that I have to pay back money for a refund my preparer took.”
 - “My preparer told me my return was rejected because my SSN or dependent’s SSN was already used.”
- (4) A Complaint Referrals employee who identifies a request for victim assistance must:
- a. address any allegations against a return preparer included with the request, and
 - b. determine if the request must be rerouted to another IRS function.

25.20.1.11.3.1
(02-19-2021)

Resolving a Complaint

- (1) If a request for victim assistance includes a complaint about a return preparer, evaluate and resolve the complaint using normal procedures.
- (2) If the request for victim assistance does not include a complaint about a return preparer, but a record was created in the RP Database, follow the guidance in IRM 25.20.1.6 for closing noncomplaints. Close as “Rerouted to Victim Assistance.”

25.20.1.11.3.2
(02-19-2021)

Rerouting the Request

- (1) The Complaint Referrals employee who identifies a request for victim assistance for which a record has been created in the RP Database must check the Victim Assistance Routing Request box in the RP Database, if the request is not on Form 14157-A. The employee must also add a note stating why victim assistance is or is not needed.

Note: This subsection does not apply to requests on Form 14157-A, as the form would have already been rerouted upon receipt in Complaint Referrals (see Exhibit 25.20.1-1).

- (2) On a weekly basis, an assigned RPO Compliance employee generates the Victim Assistance Report and emails it to the appropriate IRS function.

25.20.1.11.4
(10-06-2017)

Subsequent Correspondence

- (1) If Complaint Referrals receives correspondence referencing an existing complaint, the Complaint Referrals employee who last handled the complaint will be given the correspondence to determine what action, if any, to take as a result of the new correspondence.

- (2) Decide if the correspondence affects a prior decision, and contact the manager for guidance on potentially reopening the complaint, or creating a new complaint (for example, when a preparer reacts to a compliance letter by indicating PTIN misuse).
- (3) Document the complaint record with the received date of the new correspondence, and brief comments regarding the new information, actions taken, and results.
- (4) Depending on the information, it may be necessary to scan and merge the documents into the existing complaint.

25.20.1.11.5
(10-06-2017)
**Guidelines for Speaking
with Complainants,
Preparers and Other
Third Parties**

- (1) Complaint Referrals employees may need to speak directly with a complainant, return preparer, or other third party. Follow the guidelines in IRM 10.5.1, Privacy and Information Protection, Privacy Policy, to avoid making an unauthorized disclosure of confidential information.

25.20.1.11.5.1
(10-06-2017)
Telephone Contact

- (1) Follow guidance in IRM 11.3.2.7.1, Leaving Information on Answering Machines/Voice Mail, when leaving a message for a complainant, return preparer, or other third party. Provide only general information, which includes your name, telephone number, job title, and a basic reason for the call, such as "this is in response to your voice mail message."
- (2) When speaking directly to the person, authenticate his or her identity as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication, before providing any information about the specific subject matter, or disclosing any sensitive information such as PII.
- (3) Calls with a return preparer should be as brief as possible. If the preparer becomes distressed or asks to speak with the manager, end the call by saying the manager will contact the preparer within one business day to address his or her concerns. Immediately email the manager with the preparer's name and telephone number, the complaint number, and reason why the call is being escalated.

25.20.1.11.5.2
(10-06-2017)
**Disclosing Information
to a Return Preparer**

- (1) The following information may be disclosed to a return preparer who calls in response to an Education and Warning Letter (Letter 5175), once his or her identity has been authenticated as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication:

- The reason for issuing the letter
- The receipt of a complaint by the IRS
- The date the complaint was received and the impacted tax year

Caution: Do not provide information from the complaint, such as names, relationships, specifics of the narrative, how many complaints were received, or whether the preparer was referred to another stakeholder.

- Educational resources and other ways to improve the return preparation behavior identified in the complaint
- The fact that additional complaints can lead to the IRS taking or pursuing disciplinary or other action against the preparer, such as

penalties, revocation of IRS e-file privileges, revocation of an Annual Filing Season Program record of completion, and being barred from tax return preparation

- (2) The following information **cannot be** disclosed to the return preparer:
- Any information that would allow the return preparer to identify the complainant
 - The number of complaints received and their disposition
 - Whether another IRS stakeholder has a matter involving the preparer
 - A copy of the complaint. A redacted complaint may be given to the preparer, but Complaint Referrals must work with the Disclosure Office to redact information protected under the Freedom of Information Act. See IRM 25.20.1.11.5.4 if the return preparer requests a copy of the complaint.
- (3) Direct the preparer to the nearest IRS Disclosure Office to answer any questions that cannot be answered during the call. A list of Disclosure Offices is located at <https://www.irs.gov/privacy-disclosure/irs-freedom-of-information>.

25.20.1.11.5.3
(10-06-2017)

**Disclosing Information
Regarding Letter 5590**

- (1) Letter 5590 is sent to a complainant for two reasons: either the complaint did not involve a RPO matter and was forwarded to another IRS function, or the complaint contained insufficient or illegible information and is considered unprocessable.
- (2) The following information may be disclosed to the recipient of the letter who contacts Complaint Referrals:
- The reason for issuing the letter
 - The fact that Complaint Referrals received the submission and determined that it was incomplete or was rerouted
 - The date the submission was received and the impacted tax year
- Caution:** Do not provide specific information about the complaint.
- Examples of what is needed for a complaint to be processable, such as more information about the allegation, any missing information, or if illegible, the suggestion to type it, or if untranslatable, the suggestion of submitting it in a translatable language.
- (3) The following information may not be disclosed to the recipient:
- A timeframe for resolution by the other IRS function, if the complaint was rerouted
 - Information that would identify the complainant, if contact is made by telephone and the caller's identity cannot be verified as the complainant
 - A copy of the complaint, regardless of redaction, to anyone other than the original complainant. A redacted complaint may be provided to the original complainant, but Complaint Referrals must work with the Disclosure Office to redact information protected under the Freedom of Information Act. See IRM 25.20.1.11.5.4 if the complainant requests a copy of the complaint.

25.20.1.11.5.4
(02-19-2021)

**Providing a Copy of the
Complaint**

- (1) If a return preparer or complainant requests a copy of the complaint, enter brief notes regarding the conversation with the requester in the RP Database.
- (2) Email the request to the manager, who will either contact the Disclosure Office via email at *Disclosure (*officeofdisclosure@irs.gov*) or call the Disclosure Help Desk, and then instruct the employee on how to proceed.

25.20.1.11.6
(12-28-2023)

**Complaint Referrals
Voicemail**

- (1) A voicemail box with a standard outgoing message has been established to receive calls from those who receive a letter from Complaint Referrals.
- (2) Messages must be retrieved daily and provided to the employee to whom the message was directed.
- (3) When possible, return calls within two business days of receipt.
- (4) If the person is unavailable, leave a voicemail message with your name and return contact number, pursuant to the guidance in IRM 25.20.1.11.5.2.
- (5) Make two attempts to return a call.
- (6) Document all calls to the voicemail box, and attempts to return the call, in the RP Database. Include the date the call was received, the date returned, the telephone number provided and a brief summary of the issue and resolution.
- (7) Use timekeeping code 99007 (Complaint Phone Line) to record time spent addressing phone calls.

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Exhibit 25.20.1-1 (02-19-2021)

Misrouted Mail

IF THE ITEM IS	THEN
A payment	<ul style="list-style-type: none"> • Complete Form 3210, <i>Document Transmittal</i>, listing the dollar amount, date received, and “Misdirected remittance received mm/dd/yy” in the Remarks field. • Retain Part 4 (originator’s copy) of the form in a suspense file. • Enclose Parts 1 and 3 of the form, the remittance, and all attachments in a double-wrapped package. • Using UPS with tracking, mail the package to: <p>Internal Revenue Service AUSC, Stop 6061 or Stop 6062 (see below) 3651 S. Interregional Highway</p> <p>Austin, TX 73301-0010</p> <p>Stop 6061 - remittance less than or equal to \$100,000 Stop 6062 - remittance more than \$100,000</p> <p>Note: All payments must be sent no later than the next business day after receipt.</p>
An original tax return	<ul style="list-style-type: none"> • If the return is attached to a complaint (other than a Form 14157-A), make a copy of the return and attach it to the complaint for retention in Complaint Referrals. • Complete Form 3210, <i>Document Transmittal</i>, with the tax form number, tax year, first four letters of the taxpayer’s last name or business name, and last four digits of the taxpayer’s identification number. Note “Misrouted tax return received mm/dd/yy” in the Remarks field. • Retain Part 4 (originator’s copy) of the form in a suspense file. • Enclose Parts 1 and 3 of the completed form and the original return in a double-wrapped package. • Mail the package within one business day to: <p>Internal Revenue Service 333 W. Pershing Road, Stop 6700 Kansas City, MO 64108</p> <p>Exception: If the return is attached to a Form 14157-A, route the entire package according to guidance in IRM 25.24.3. Do not separate the documents.</p>

Exhibit 25.20.1-1 (Cont. 1) (02-19-2021)**Misrouted Mail**

IF THE ITEM IS	THEN
Form 211, <i>Application for Award for Original Information</i>	Send to: Internal Revenue Service Attn: Whistleblower Office 1973 N. Rulon White Blvd. Mail Stop 4110 Ogden, UT 84404
Form 843, <i>Claim for Refund and Request for Abatement</i>	<ul style="list-style-type: none"> If "Branded Prescription Drug Fee" is located on the top of the form or on Line 7, mail the form to: Internal Revenue Service 1973 N. Rulon White Blvd. Mail Stop 4921 BPDF Ogden, UT 84404 Mail all other Forms 843 to: Internal Revenue Service Attn: Accounts Management 4800 Buford Highway Chamblee, GA 30341-0001
Form 8857, <i>Request for Innocent Spouse Relief</i>	Fax to 855-233-8558 or Mail to: Internal Revenue Service P.O. Box 120053 Covington, KY 41012
Any Collection document, such as Form 433-D, <i>Installment Agreement</i> , or Form 9465, <i>Offer in Compromise</i>	Follow the routing instructions on the form. If the form does not contain an address, use the routing address found on Form 656-B.
Form 14039, Identity Theft Affidavit	Follow routing instructions on the form.
Response to a RPO Suitability letter (i.e. L4911-A, L5122, L5122-A)	Return letter to the mail room to be delivered to RPO Suitability.