



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.24.1

AUGUST 22, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 25.24.1, Return Preparer Misconduct Victim Assistance - General Overview.

MATERIAL CHANGES

- (1) IRM 25.24.1.1 - Updated program scope and objectives for clarity.
- (2) IRM 25.24.1.1.3 - Updated title to Roles and Responsibilities. Added additional roles and responsibilities.
- (3) IRM 25.24.1.1.4 - Added subsection Program Management and Review.
- (4) IRM 25.24.1.1.5 - Added Subsection Program Controls.
- (5) IRM 25.24.1.3.2 - (3) Clarified when to follow initiate a refund trace.
- (6) IRM 25.24.1.4.1(1) Added criteria to reassign a DUPF or amended return to RPM when there is an open control in category codes RPMC or IDII. (5) Clarified process if loose Form 14157 is received. (6) Chart Updated Row 1 Frivolous Return Program criteria and referral process. Added row 13 to address the updated reassignment criteria for DUPF or amended return when open control is present for RPM. IPU 25U0084 issued 01-22-2025
- (7) IRM 25.24.1.4.1 Updated the reassignment number for RPMC casework. IPU 25U3412 issued 06-17-2025
- (8) IRM 25.24.1 - Various editorial changes have been made throughout the IRM. Reviewed and updated grammar, web addresses, form names, and IRM references where applicable.

EFFECT ON OTHER DOCUMENTS

IRM 25.24.1 dated 09-04-2024 (effective October 1, 2024) is superseded. The following IRM Procedural Update (IPU) issued between January 22, 2025 and June 17, 2025 has been incorporated into this IRM: 25U0084; 25U3412

AUDIENCE

For use by all divisions, functional units and employees in providing assistance to taxpayers who are victims of return preparer misconduct.

LuCinda Comegys
Director, Accounts Management
Taxpayer Services Division

25.24.1

Return Preparer Misconduct Victim Assistance - General Overview

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25.24.1.1 (10-01-2025) Program Scope and Objectives

- (1) Purpose: This manual discusses general information for use in identifying Return Preparer Misconduct (RPM) criteria and specific guidance for Individual Master File (IMF) toll-free assistants, Taxpayer Assistance Center (TAC) employees and for non-specialized employees working IMF paper inventory.
- (2) Audience: The information and guidance provided is for use by all IMF divisions, functional units and employees in aiding taxpayers who are possible victims of return preparer misconduct.
- (3) Policy Owner: The owner of the policies contained herein is the Director, Accounts Management.
- (4) Program Owner: Identity Protection Strategy & Oversight (IPSO) is the internal organization responsible for the administration, procedures, and updates related to the RPM program.
- (5) Primary Stakeholders: The primary stakeholders are organizations that Accounts Management collaborates with. For example; Return Integrity & Compliance Services (RICS), Compliance and Submission Processing.
- (6) Program Goals: The program objective is to assist taxpayers who report they are victims of return preparer misconduct. The IRS may provide relief to taxpayers when the return preparer has altered a taxpayer's tax data and/or misdirected a portion or all of a refund. Taxpayers who claim to be a victim of return preparer misconduct must submit a complaint and the required documentation to the IRS to request assistance and relief.

25.24.1.1.1 (10-01-2018) Background

- (1) Unscrupulous return preparers may alter taxpayer tax data without the taxpayer's knowledge or consent (for example, by falsifying dependent information, expenses, deductions, credits, income, refund amount, etc.) and/or misdirect a portion or all the refund for their personal benefit. Taxpayers may become aware of misconduct through taxpayer initiated contact (Toll-Free, Field Assistance, Taxpayer Advocate Service, etc.) or through IRS enforcement investigative processes (Revenue Agent (RA) or Tax Compliance Officer (TCO) contact, Automated Underreporter (AUR) correspondence, campus examination correspondence, Revenue Officer (RO) contact, Criminal Investigation (CI) inquiries, etc.).

25.24.1.1.2 (10-01-2024) Authority

- (1) The policy statement relating to return preparer misconduct can be found in IRM 1.2.1.16.1, Policy Statement 25-2, Return Preparer Misconduct.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.
- (3) The *Taxpayer Advocate Service* (TAS) is an **independent** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives

to ensure that every taxpayer is treated fairly and knows and understands their rights under the *Taxpayer Bill of Rights*. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

25.24.1.1.3
(10-01-2025)
Roles and Responsibilities

- (1) The Taxpayer Services Chief has overall responsibility for the policy related to this IRM which is published on a yearly basis. Additional information is found in IRM 1.1.13.6.3 , Accounts Management (AM) and IRM 21.1.1 , Accounts Management and Compliance Services Overview.
- (2) The Director of Accounts Management has oversight responsibility for the instructions to employees contained in the IRM content.
- (3) Identity Theft Victim Assistance (ITVA) tax analysts oversee the content in this IRM. For additional information refer to IRM 1.1.13.6.3.6.1, Identity Theft Victim Assistance (ITVA).
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM.
- (5) Toll-free assistors and TAC employees must follow established procedures to identify the issue(s) and address the taxpayer's inquiries accordingly. If the taxpayer states facts that meet the return preparer misconduct criteria , the employee will provide guidance on how to file an RPM claim.
- (6) Employees working IMF paper inventory and not specialized in the RPM program will be responsible for identifying RPM cases and routing them to the appropriate function for RPM resolution.

25.24.1.1.4
(10-01-2025)
Program Management and Review

- (1) Program Reports - For reports concerning quality, inventory, aged listing, refer to IRM 1.4.16, Accounts Management Guide for Managers. To ensure work is resolved timely and inventory reports reflect the correct data, each AM campus **MUST** download the Case Control Activity (CCA) 4243, IDRS Overage Report, and CCA 4244, IDRS Multiple Case Control Report, from Control- D WebAccess (CTDWA).
- (2) Program Effectiveness: Program Effectiveness is measured and controlled through:
 - a. Managerial Reviews
 - b. Quality Reviews

25.24.1.1.5
(10-01-2025)
Program Controls

- (1) Goals, measures and operating guidelines are provided in the yearly Program Letter. Quality data and guidelines for measurement is referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

25.24.1.1.6
(10-01-2023)
Key Return Preparer Misconduct (RPM) Terminology and Acronyms

- (1) Key RPM terminology used throughout this guidance is defined below.

- (2) **Preparer Misconduct:** Return preparer misconduct generally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040-X, by unscrupulous preparers without the taxpayer's knowledge or consent. Preparers may change direct deposit information or claim tax benefits improperly. Examples of improper claims for tax benefits include:

- Inflated personal or business expenses,
- False deductions,
- Excessive exemptions, or
- Fraudulent tax credits such as the Earned Income Tax Credit (EITC).

The preparer's clients do not have knowledge of the false expenses, deductions, exemptions and/or credits shown on their tax returns.

Example: A taxpayer used a preparer in 2019 to prepare and file Form 1040. The preparer changed the return by increasing the withholding tax claimed and diverted the resulting refund into the preparer's personal account.

Example: A taxpayer used a preparer in 2019 to prepare and file Form 1040. The preparer subsequently files a Form 1040-X, Amended U.S. Individual Income Tax Return, without the taxpayer's knowledge or consent. The filing of the unauthorized amended return by the preparer may be considered return preparer misconduct.

- (3) **Return Preparer Definitions:** The preparer definitions below are for the purposes of this guidance only.

Preparer Type	Definition
Signing Preparer	Preparer information appears on the processed tax return. An individual who prepares federal tax returns for compensation is required to have a Preparer Tax Identification Number (PTIN) issued by the IRS and must enter it on every tax return prepared for compensation along with the preparer's name and signature. Any preparer with a PTIN is in the business of preparing tax returns or has held themselves out as in the business of preparing tax returns.
Ghost Preparer/Non-Signing Preparer	No preparer information appears on the processed tax return. An individual who prepares a tax return but does not sign the return as a preparer. These returns may be reflected as self-prepared and do not appear to have evidence of third party involvement. Note: The individual the taxpayer alleges to be their preparer is the "third party."

- (4) **RPM Complaint:** Taxpayers alleging preparer misconduct are required to provide Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, signed under penalties of perjury and Form 14157, Return Preparer Complaint, along with additional required documentation to support their allegations.
- (5) **Complete Complaint:** Sufficient documentation is provided **and** the preparer information is considered verified and valid.

- (6) **Acceptance of Complaint:** Acceptance of an RPM complaint is dependent upon the receipt of sufficient documentation, verification of the preparer, the facts and circumstances of each complaint gathered from the taxpayer's documentation and account research. When a complaint is accepted, the IRS will determine the type of relief the taxpayer is entitled to receive.
- (7) **Actual Return or Return As Intended To Be Filed:** The taxpayer's tax return submitted with the RPM complaint reflecting the return unaltered by the preparer and as intended to be filed.
- (8) **Relief/Resolution:** Relief and resolution is based upon the specific category defined in (10) and may consist of a combination of the following:
 - The taxpayer's actual return (return as intended to be filed) is accepted as the return of record and account is adjusted to reflect that return.
 - Removal of the preparer portion of the refund attributable to preparer misconduct using a General Ledger (GL) account.
 - Issuance of an additional refund, with applicable interest.
- (9) **Refunds:** Terminology used to describe the refund portion includes:

Terminology	Definition
Taxpayer portion of the refund	Any portion of the refund received or determined to be received by the taxpayer and/or any portion of the refund where the taxpayer received benefit (e.g., Refund offset to legitimate liability including Bureau of the Fiscal Service (BFS)) offsets.
Preparer portion of the refund	Portion of the refund resulting from the altered data on the processed tax return or portion of the refund misdirected to the preparer.
Additional refund	The amount of the refund still due to the taxpayer.

- (10) **RPM Categories:** RPM complaints have been categorized into four (4) basic fact patterns. Within each of the 4 categories, different procedures may apply depending upon the specific facts and circumstances, such as whether there is a signing preparer or a non-signing preparer (ghost), and/or the method of refund issuance (e.g., refund anticipation check (RAC), split refund, paper

check). These facts and circumstances, the specific documentation requirements for each category, verification requirements and account information will determine the treatment stream and whether the taxpayer is entitled to a refund or a portion of the refund misdirected by the preparer.

Category	Definition
Category 1: Unauthorized filing.	<p>The taxpayer was in contact with a preparer for the year of filing</p> <p>authorize the filing of a return, but a return was filed with their name and taxpayer identification number (TIN).</p> <p>Potential relief/resolution: The IRS will administratively adjust the taxpayer's account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. The taxpayer shall receive a refund for the entire amount due from their valid return, less any amounts already received.</p>

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Category	Definition
Category 2: Authorized filing, Altered return information and No Additional Refund Due to the Taxpayer.	<p>The taxpayer was in contact with a preparer for the year of filing and did authorize a return filing, but states tax data (exemptions, income, expenses, deductions, credits, etc.) on their return was altered before it was filed or the return otherwise includes items which they did not authorize.</p> <p>The taxpayer may have received a refund for the amount they expected and it matches their return as intended to be filed, or taxpayer received a refund in excess of the amount to which they are entitled. In addition, the taxpayer may not have received a refund, but did not expect a refund and the return as intended to be filed is a balance due.</p> <p>Potential relief/resolution: The IRS will administratively adjust the taxpayer's account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. If the taxpayer is in a balance due situation as indicated on their valid return and/or the taxpayer received a portion of the refund that exceeds the refund amount to which they are entitled, then the taxpayer is liable for the amount owed and/or will be asked to repay any refund received to which they were not entitled.</p>

Category	Definition
Category 3: Authorized filing, Altered return information and Taxpayer Requesting Additional Refund.	<p>The taxpayer was in contact with a preparer for the year of filing and did authorize a return filing, but states tax data (exemptions, income, expenses, deductions, credits, etc.) on their return were altered before it was filed or the return otherwise includes items which they did not authorize.</p> <p>The taxpayer states they only received a portion of the refund they expected, or they received no refund. The taxpayer may have received a portion of the inflated refund, but they have not received the refund they expected per the return submitted as intended to be filed.</p> <p>Potential relief/resolution: The IRS will administratively adjust the taxpayer's account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. The taxpayer shall receive a refund for the entire amount due from their valid return, less any amounts already received.</p>

Category	Definition
Category 4: Misdirected Refund Only and Taxpayer Requesting Additional Refund.	<p>The taxpayer was in contact with a preparer for the year of filing and did authorize a return filing, but states although no tax data was altered, the direct deposit information or mailing address for the refund check was altered diverting all or a portion of the refund to the preparer without the taxpayer's knowledge.</p> <p>The taxpayer states that they only received a portion of the refund, or they received no refund and the taxpayer was not aware that the preparer was going to misdirect all or a portion of the refund.</p> <p>Potential relief/resolution: The IRS will administratively remove the portion of the refund misdirected to the preparer and the taxpayer shall receive a refund for the entire amount due from the original valid return, less any amounts already received.</p>

(11) Refer to the table below for a list of acronyms used throughout this guidance.

Acronym	Definition
AC	Action Code
AIMS	Audit Information Management System
AM	Accounts Management
AUR	Automated Underreporter
BFS	Bureau of the Fiscal Service
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CSR	Customer Service Representative
EGC	Employee Group Code
EIN	Employer Identification Number
FRP	Frivolous Return Program

Acronym	Definition
ICT	Image Control Team
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victim Assistance
IDTVA-A	Identity Theft Victim Assistance - Accounts Management
IMF	Individual Master File
IPSO	Identity Protection Strategy & Oversight
IRM	Internal Revenue Manual
IUUD	IDRS Unit & USR Database
PBC	Primary Business Code
PTIN	Preparer Tax Identification Number
RA	Revenue Agent
RAC	Refund Anticipation Check
RICS	Return Integrity and Compliance Services
RIVO	Return Integrity Verification Operations
RO	Revenue Officer
RPM	Return Preparer Misconduct
RPO	Return Preparer Office
TA	Tax Auditor
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCO	Tax Compliance Officer
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
USR	Unit Security Representative

25.24.1.1.7
(10-01-2018)

**Related Internal
Revenue Manuals (IRMs)**

- (1) Employees are responsible for familiarizing themselves with and utilizing all linked/referenced IRMs, as appropriate. This includes, but is not limited to, sections within the following:

- IRM 3, Submission Processing
- IRM 4, Examining Process
- IRM 5, Collecting Process
- IRM 20.1, Penalty Handbook

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- IRM 21, Customer Account Services
 - IRM 25, Special Topics
 - IRM 25.23, Identity Protection and Victim Assistance
- (2) IRM 25.24.1, Return Preparer Misconduct Victim Assistance - General Overview, should be used in conjunction with specific functional RPM guidance.
- (3) For specific IRM guidance for IDTVA case processing, Field & Specialty Collection and Field Exam, refer to the following:
- IRM 25.24.2, Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing
 - IRM 25.24.4, Return Preparer Misconduct Program, Return Preparer Misconduct Field Collection
 - IRM 25.24.5, Return Preparer Misconduct Program, Return Preparer Misconduct Field Examination

25.24.1.2 (10-01-2023) **RPM General Documentation Requirements**

- (1) The taxpayer is required to submit documentation to support their claim of preparer misconduct. Reference the list below for examples of acceptable documentation.
- (2) Documentation requirements may vary depending upon the category, requested relief, and whether the original return was signed by a preparer or is considered a ghost preparer. Specialized employees will refer to specific func-
- (3) In cases where there is missing documentation or incomplete information on Form 14157–A, specialized employees will issue a 5955C letter, Return Preparer Misconduct - Case Incomplete for Processing Request, requesting the missing documentation. The case will be suspended for an established time frame awaiting the taxpayer's response. The taxpayer will be advised if no response is received or insufficient information is provided within the specified time frame, the claim will be disallowed.
- (4) General Documentation list:

Documentation Type	Additional Information
Form 14157, Complaint: Tax Return Preparer	Form completed by the taxpayer.
Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit	Form completed and signed by the taxpayer. If married filing jointly then at least one taxpayer must sign.
Return preparer's name and address	The taxpayer must provide.

Documentation Type	Additional Information
Return as intended to be filed	<p>The taxpayer must send a signed, valid tax return as intended to be filed with the claim.</p> <p>Exception:</p> <p>Category 4 does not require a signed, valid tax return as intended to be filed. The original return is considered valid.</p>
<p>Official report from a law enforcement agency</p> <p>Note: Category 3 and 4 only where the taxpayer is seeking a refund.</p> <p>Example: Reports from a Police Department, State Attorney General, Criminal Investigation, or Treasury Inspector General for Tax Administration (TIGTA)</p>	<p>The law enforcement agency report must be signed by a police officer or equivalent, depending on the report received (or otherwise clearly show it was accepted by the law enforcement agency) and must have the following:</p> <ul style="list-style-type: none"> • The tax year(s) involved. • Return preparer's first and last name. • A statement describing the preparer misconduct and theft of refund.

- (5) RPM claims need evidence corroborating the person held themselves out as in the business of preparing returns. Refer to the chart below for documentation needed based on return preparer type.

Return Preparer Type	Documentation Needed
Signing Preparer	<ul style="list-style-type: none"> Signature of the tax return preparer on the return filed by the preparer or, Preparer information on electronically filed returns.
Ghost Preparer/Non-Signing Preparer	<ul style="list-style-type: none"> At least one (1) piece of evidence corroborating the person held themselves out as in the business of preparing returns. At least one (1) piece of corroborating evidence the person named on the Form 14157 interacted with the taxpayer and sent the return filed with the IRS. The evidence must show the preparer name, tax year in question with corresponding dates that show an exchange between the taxpayer and the preparer regarding the filing of a tax return. <p>Note: See the chart in paragraph 6 for examples of each documentation type for a Ghost Preparer.</p>

- (6) The chart below lists examples of necessary evidence for a Ghost Preparer/ Non-Signing Preparer to corroborate the person held themselves out as in the business of preparing returns. **These lists are not all inclusive.**

Type	Examples
Evidence corroborating the person held themselves out as in the business of preparing returns.	<ul style="list-style-type: none"> • Copy of the tax return(s) provided by the tax return preparer showing the preparer's signature as the paid preparer. • PTIN, TIN or EIN of the preparer. • Business card of the preparer. • Flyer or advertisement indicating return preparation services and name of preparer. • Professional or business letterhead bearing name of the preparer. • Business name on check from preparer. • Letter addressed to the taxpayer from TIGTA or IRS criminal investigation regarding an ongoing investigation of the preparer (for purposes of establishing preparer held themselves out as a preparer). • Affidavit of person who hosted or sponsored the preparer (e.g., services provided by a preparer in the church basement – the church minister could provide an affidavit with details about when tax return preparation services were offered) or lease agreement (e.g., storefront location that is no longer open). • Documentation indicating state or local law enforcement investigations against the named preparer for the preparation of tax returns.

Type	Examples
Evidence corroborating the preparer interacted with the taxpayer.	<ul style="list-style-type: none"> • Cover letter (including the tax return) received from the tax return preparer when the return was prepared. • Form 8879, IRS e-file Signature Authorization, with signatures or evidence it was received from the tax return preparer. • Copy of negotiated check the taxpayer gave to the tax return preparer for payment of services. • Copy of “refund” check the taxpayer received from the tax return preparer. • Credit card statement reflecting charge in the preparer’s name for payment for services. • Receipt from the tax return preparer, reflecting a fee, for the preparation of a tax return for the year in question. • Email or text messages exchanged between the taxpayer and tax return preparer concerning the tax return preparation. • Affidavit of person who hosted or sponsored the tax return preparer stating that the taxpayer met with tax return preparer (e.g., services provided by a preparer in the church basement – the church minister could provide an affidavit with details about when tax return preparation services were offered and that the taxpayer participated in the event.).

(7) General additional documentation that may be requested:

- Copy of bank statement(s) reflecting the refund amount received by direct deposit, if applicable.

- Taxpayer's bank statement(s) showing the refund was not deposited into the taxpayer's account.
- Statement from bank where refund was deposited showing that the taxpayer had no ownership interest in the account.
- Copies of additional documents to support the claim.

25.24.1.3
(10-01-2023)

**Identifying Potential
RPM Issues for
Telephone**

**Assistors/Taxpayer
Assistance Center (TAC)
Assistors**

- (1) The Service may receive contacts from taxpayers regarding a questionable experience with a tax return preparer. It must be determined whether the taxpayer's circumstances meet potential RPM criteria or involve another issue to provide the appropriate guidance to the taxpayer. This section will also provide guidance on recognizing existing RPM cases.

Reminder: Assistors must follow established procedures to identify the issue(s) and address the taxpayer's inquiries accordingly. All normal procedures should be followed per IRM 21.1.3, Operational Guidelines Overview, IRM 21.3.4, Field Assistance, IRM 21.4, Refund Inquiries, and/or any other applicable functional IRM guidance. This includes applying TAS criteria based on functional guidance.

Caution: Form 14157-A is applicable to the taxpayer's individual income tax return Form 1040 series only. If a taxpayer is calling regarding a business master file (BMF) account, do not advise the taxpayer to file a Form 14157-A. Follow normal procedures to address any BMF issues.

- (2) Taxpayers may become aware of the potential for return irregularities/inconsistencies when:
- Contacted by the IRS (for example, Exam, AUR, RIVO)
 - The taxpayer did not receive a refund
 - Advised by friends who used the same preparer
 - Media articles are released
- (3) The mere mention of a preparer or complaint about a preparer does not automatically designate it as a return preparer misconduct issue that would require the filing of an RPM complaint. The charts that follow below provide information and various scenarios that can assist in making that determination.
- (4) The employee must determine whether the taxpayer statements regarding the preparer involve any of the following. Proceed to the chart in paragraph (5) to determine the guidance to provide to the taxpayer.

Issue Type	Criteria
Return Preparer Office (RPO)	<ul style="list-style-type: none">• The taxpayer complaint about a preparer involves Preparer Tax Identification Number (PTIN) misuse, misrepresentation of credentials, employment taxes and/or other issues (such as extreme fees, fee dispute or preparer did not provide copies of documents or provide explanations) and does not involve a request for correction of their personal tax return.• The taxpayer is only reporting or informing on a person or business involved in tax return preparation.

Issue Type	Criteria
Return Preparer Misconduct (RPM)	<ul style="list-style-type: none">• The taxpayer was in contact with a preparer for the year of filing and is stating they did not authorize the filing of the tax return, or• The taxpayer was in contact with a preparer for the year of filing and is stating they authorized the filing of the tax return, but the preparer, without authorization, altered data on their tax return and the taxpayer is requesting correction of their personal tax return, or• The taxpayer was in contact with a preparer for the year of filing and is stating they authorized the filing of the tax return, but the preparer, without authorization, misdirected all or a portion of the refund. <p>Note: The taxpayer is not eligible for relief under return preparer misconduct guidelines if the taxpayer is claiming ignorance of the law and was aware of the return filing or of the items reported on the tax return.</p>

Issue Type	Criteria
Identity theft with possible preparer involvement	<p>The taxpayer is stating that a preparer they used in a previous year filed a return without contact and without authorization by the taxpayer.</p> <p>Caution: Do not confuse preparer misconduct with identity theft. Identity theft as defined in IRM 25.23.1.1.2, Terms/Definitions/ Acronyms, is a fraud that is committed or attempted using a person's identifying information without authority. Follow normal procedures when addressing possible ID Theft scenarios.</p> <p>Example: In 2019 the taxpayer filed his own return and did not use a preparer. However, unbeknownst to the taxpayer, the preparer he used in 2018 filed a return in 2019 using the taxpayer's TIN without his permission. In 2019, the taxpayer was a victim of identity theft.</p>

- (5) The table below addresses specific scenarios that may indicate potential RPO, ID Theft and RPM situations and the actions required:

Row	If the taxpayer calls/visits and states:	Then consider:	And take the following actions:
1.	They were in contact with a preparer for the year of filing and the allegations involve PTIN misuse, misrepresentation of credentials, employment taxes and/or other issues (such as extreme fees, fee dispute or preparer did not provide copies of documents or provide explanations), and the taxpayer's issue does not involve a request for correction of their personal tax return or a misdirected refund issue.	RPO Issue	Advise the taxpayer to complete Form 14157, Complaint: Tax Return Preparer and mail or fax the completed form per the instructions.
2.	They were in contact with a preparer for the year of filing and were aware of the tax information reported on the return. However, they are claiming ignorance of the law and want to report the actions taken by the preparer.	RPO Issue	Advise the taxpayer to: <ul style="list-style-type: none"> • Complete Form 14157, Complaint: Tax Return Preparer and mail or fax the completed form per the instructions. • File an amended return to make any necessary changes to the original return. Note: Be sure to advise taxpayer to send the forms to the applicable locations separately and not to send both forms to either the RPO or the campus.

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Row	If the taxpayer calls/visits and states:	Then consider:	And take the following actions:
3.	They allege that a preparer they used in a prior year filed the tax return without contact from them and without authorization or that they cannot e-file their current year tax return because a preparer they used in a prior year filed a current year tax return for the taxpayer even though the taxpayer did not contact the preparer about filing the current year return.	Potential ID theft Issue	Follow normal procedures in your functional guidance, including ID theft procedures, if appropriate.
4.	They were in contact with a preparer for the year of filing but did not sign or authorize the filing of a return . The taxpayer was not aware a tax return was filed with their name/TIN by that preparer and the taxpayer may or may not have received a refund. Included in this scenario are: <ul style="list-style-type: none">• Taxpayers who visited a preparer to obtain a fee quote for tax return preparation or a loan based on the anticipated income tax refund. The taxpayer left with the understanding no tax return would be filed.• Misled taxpayers who were advised they were entitled to a credit of some kind and had no knowledge of a tax return being filed.	Potential RPM Issue	Refer to IRM 25.24.1.3.2, Telephone/TAC - Potential RPM Issues Are Present - Account Research and Actions, for specific guidance.

Row	If the taxpayer calls/visits and states:	Then consider:	And take the following actions:
5.	They were in contact with a preparer for the year of filing and did authorize the return filing , but state the tax data (exemptions, income, expenses, deductions, credits, etc.) on their return was altered before it was filed, or the return otherwise includes items which they had no knowledge of and did not authorize. The taxpayer may or may not have received the amount of refund expected.	Potential RPM Issue	Refer to IRM 25.24.1.3.2, Telephone/TAC - Potential RPM Issues Are Present - Account Research and Actions, for specific guidance.
6.	They were in contact with a preparer for the year of filing and did authorize the return filing , but state the only information changed on their return was the bank routing number and/or the bank account number and no refund was received. or The taxpayer's refund was sent to their preparer, but the preparer failed to: <ul style="list-style-type: none"> • deliver a refund check to the taxpayer • give the taxpayer a refund check for a proper amount • give the taxpayer a refund check that cleared the bank 	Potential RPM Issue	Refer to IRM 25.24.1.3.2, Telephone/TAC - Potential RPM Issues Are Present - Account Research and Actions, for specific guidance.

25.24.1.3.1
(10-01-2023)

**Telephone/TAC -
Existing Identity Theft
Victim Assistance
(IDTVA) RPM Cases**

- (1) RPM complaints are worked in IDTVA by specialized employees located in Atlanta, Kansas City, and Memphis. Existing RPM complaints can be identified by one or more of the following:
 - Integrated Data Retrieval System (IDRS) control for CII case with category code IDII or RPMC.
 - An adjustment with reason code (RC) 131 is input for allowed, partially allowed or disallowed claims with the applicable blocking series.
 - TC 971 AC 504 with MISC code RPM1, RPM2, RPM3 or RPM4 is input on allowed or partially allowed claims.
- (2) All normal procedures for addressing account conditions should be followed. Research the account and advise the taxpayer accordingly. For example:

- Research AMS/CII case notes to determine status of complaint.
 - Research CC ENMOD to determine if a letter was sent to the taxpayer.
 - Research CC TXMOD to determine if an adjustment was input.
- (3) Determine whether the time frame for resolution has passed (120 days from the receipt of the complaint).
- If it has not passed, then advise the taxpayer of the remaining time frame for resolution.
 - If it has passed, then advise the taxpayer that the assigned employee will be notified of their call. If the assistor has access to CII, leave a case note documenting the call. If the assistor does not have access to CII, prepare an e-4442 to the open control.
- (4) If you are unable to assist the taxpayer by responding to their questions and concerns as they relate to the open RPM case, use the *IDTVA Employee Lookup* tool to find the controlling IDTVA employee's contact information. Provide the taxpayer with the IDTVA toll-free number 855-343-0057, IDTVA's employee's name, six-digit extension and Tour of Duty (TOD), and availability based on the taxpayer's time zone. Advise the taxpayer of the following:
- *If you receive the employee's voice mail, leave a brief message to identify yourself and provide your telephone number. Your call will be returned within five (5) business days. The five business days will begin the day after the message was left.*
 - *If you do not receive a call back within five (5) business days, call the IRS back and advise the IRS employee answering the call that you had left a message for the assigned employee and have not received a call back within five business days. That employee will follow-up on the call back request.*
- Exception:** If the IDTVA controlling employee's extension is not available on the IDTVA Employee Lookup tool, refer the taxpayer inquiry using a secure email to the employee and employee's manager using the secure email link.
- (5) Update AMS to document the call. Include who you spoke with, and the information provided to the taxpayer. If a secure email was sent, input AMS narrative "Secure email sent."
- A telephone number(s) where the taxpayer can be reached and the best time for the IDTVA employee to contact them.
 - Document any other pertinent information the taxpayer provides regarding the RPM case.
- (6) For open IDTVA RPM cases and a call back from the IRS employee was not received by the taxpayer within the required time frame refer to IRM 25.23.12.4.2, Open Identity Theft Victim Assistance (IDTVA) Controls - Call Back not Received by Taxpayer, for guidance.

25.24.1.3.2
(10-01-2025)
**Telephone/TAC -
Potential RPM Issues
Are Present - Account
Research and Actions**

- (1) Follow the procedures in this section **only if** it has been identified that a potential RPM issue is present for an IMF account per IRM 25.24.1.3, Identifying Potential RPM Issues for Telephone Assistors/Taxpayer Assistance Center (TAC) Assistors.
- (2) Research the account to confirm a tax return was filed using the taxpayer's TIN. Refer to IRM 21.4.1.4.1, Locating the Taxpayer's Return.

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to the following IRM sections. This list is not all inclusive.

Reminder: Ensure the taxpayer has contacted their financial institution or preparer, prior to taking actions.

- IRM 21.4.1.4.4, Refund Issued but Lost, Stolen, Destroyed or Not Received
- IRM 21.4.1.5.7, Direct Deposits – General Information
- IRM 21.4.2, Refund Trace and Limited Payability

Note: If refund is frozen on the account and there is a potential RPM issue, advise taxpayer to submit an RPM complaint per (4)(b) below. Follow normal procedures for addressing any other issues identified.

- (4) **Advise the taxpayer** to submit the following forms to report the RPM claim and **refer to the instructions on the Form 14157-A for additional required documentation to support their claim.** Consideration of the complaint will be delayed if the required documentation is not included:

- a. Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit.
- b. Form 14157, Complaint: Tax Return Preparer.
- c. Tax return as intended to be filed, signed by the taxpayer.

Note: If the taxpayer states they are not required to file a tax return, advise the taxpayer to provide that statement in the explanation on the Form 14157-A.

Exception: The tax return as intended to be filed is not required when the RPM claim is for a misdirected refund only (Category 4).

- (5) **Also advise:**

- a. A refund trace will be performed, and they will receive the results of the trace (if applicable).
- b. **Allow 120 days** from the time the Service receives an RPM complaint for resolution.

Note: The taxpayer can be advised that additional information can be found on irs.gov page entitled "Make a Complaint About a Tax Return Preparer."

- (6) TAC employees should not accept Form 14157-A without all the supporting documentation. Advise the taxpayer to obtain the supporting documentation as referenced in the instructions on the form and either send the package to the appropriate campus or return to the TAC with the information. If the taxpayer returns to the TAC with the forms and supporting documentation, forward the package to the appropriate campus.

Reminder: Assistors should not promise any particular outcome as a result of the taxpayer's return preparer complaint. The IRS must evaluate each situation based on the particular facts and circumstances.

25.24.1.3.3
(01-07-2016)
**Complaint Submission -
Where to Mail RPM
Forms**

- (1) RPM complaints will be reviewed and resolved in various functions depending upon account conditions. It is important to advise taxpayers to send their claim to the proper function for review.

Reminder: Please ensure the taxpayers are aware that the entire RPM complaint package including all the required documentation should be mailed as shown below and as stated in the instructions on the Form 14157-A. The RPM package should NOT be mailed to the Return Preparer Office.

- (2) If the taxpayer is submitting the complaint in response to a notice or letter received from the IRS, advise the taxpayer to:
- Send the completed Form 14157-A, Form 14157, and other documents with a copy of the notice or letter to the address contained in that notice or letter.
- Example:** If there is an open Exam case or a closed Exam case (posted TC 30X on the module), the complaint should be mailed to the appropriate Exam function for consideration.
- If they do not have a copy of the notice/letter, follow your normal procedures on transferring the call to the appropriate function or provide the appropriate mailing address.
- (3) If the taxpayer did NOT receive a notice from the IRS (there is NO compliance or Return Integrity and Compliance Services (RICS) involvement on the account) advise the taxpayer to submit their claim per the instructions on the Form 14157-A.
- (4) Compliance employees receiving calls in response to compliance related notices and letters should instruct callers to submit the RPM documentation referenced above directly to the designated compliance function.

25.24.1.4
(10-01-2023)
**Potential RPM Issues -
Non-Specialized General
Paper Overview**

- (1) Taxpayers claiming to be victims of return preparer misconduct must submit a complaint, affidavit and other required documentation to the IRS to request relief.
- (2) The types of complaints will fall under either Compliance complaints or Non-Compliance complaints. The applicable function will take the required actions to resolve the preparer misconduct complaint per the procedures located in their functional guidance.

Type of Complaint	Definition
Compliance complaint	<p>A complaint from a taxpayer who has current or previous compliance involvement with the Service will be worked by the appropriate IDTVA Specialty Function. It includes but is not limited to an account of a taxpayer who became aware of return irregularities/inconsistencies as a result of:</p> <ul style="list-style-type: none">• Audit notice or assessment (-L freeze, Transaction Code (TC) 420/424, TC 300• AUR notice, such as CP 2501 or CP 2000• Collection notices• Contact by RO, RA, TCO, TA or another Field employee

Type of Complaint	Definition
Non-Compliance complaints	<p>A complaint with no evidence of compliance involvement (e.g., taxpayer who became aware of the potential for return irregularities/inconsistencies through friends who used the same preparer, through media releases or received a notice/letter from the Service) will be worked by the appropriate function outside of compliance. This could include:</p> <ul style="list-style-type: none"> • IDTVA Accounts Management (IDTVA-A), or • Return Integrity Verification Operations (RIVO) <p>Exception: For RPM specialized teams: If -L freeze posts after you have taken action on the account (i.e., there was no -L freeze on the account initially, but while your case was in suspense, -L freeze posted), IDTVA-A will continue to work the case if the AIMS status code is 08 or less. Once final closing determination has been made, send email to Exam per the Employee Group Code (EGC) Listing Contacts chart on SERP, advising of the actions taken. If AIMS status code is over 09, reassign to Exam per the chart in IRM 25.24.1.4.1.</p>

- (3) If a complaint is received in a function and it is determined another function is responsible for resolution, the complaint should be routed/reassigned on CII to the applicable function. Refer to IRM 25.24.1.4.1, Routing Information - Paper.

25.24.1.4.1
(06-17-2025)

**Routing Information -
Paper**

- (1) A case should be routed/reassigned to the designated function responsible for RPM resolution **only** when:
- a. A taxpayer-initiated RPM complaint is received in a function, and it is determined another function is responsible for the RPM resolution (for example, complaint received in AM and there is compliance involvement or vice versa).
 - b. Form 14157–A complaint is received outside of RPM specialized function (such as, Form 14157–A is attached to Form 1040 (DUPF) or Form 1040-X).
 - c. Open control with active CII case in category RPMC or IDII and a Form 1040 DUPF or Form 1040-X (XRET, MEFX) is received
 - d. Form 14039, Identity Theft Affidavit, is received and the taxpayer is alleging they went to a preparer for the year in question and the preparer filed an altered return, filed a return without their knowledge and consent and/or misdirected the refund **AND** a -A freeze is present on account or the taxpayer's good return is unprocessed within the CII case.

Caution: A case reassigned/routed in error will be returned to the originator with an explanation. The mere mention of a preparer or complaint about a preparer does not automatically designate it as a return preparer misconduct case that requires routing/reassignment. There is no IRS identified preparer misconduct scenarios, only taxpayer initiated. Route/reassign cases only if the criteria in (1) is met.

Example: Do not route/reassign if:

A Form 1040-X or DUPF is received that states a preparer omitted an item or added an item in error and no Form 14157-A is included.

- (2) All employees are required to perform Integrated Data Retrieval System (IDRS) research to determine where the case should be routed.
- (3) Prior to routing/reassigning the case to the applicable function, when a current year account, input TC 971 AC 850 if entire credit is frozen on account or if one of the conditions in IRM 21.4.1.5.7.1, Direct Deposit of Refunds, (4) is present. The input of the TC 971 AC 850 ensures any subsequent refund will not be direct deposited and will be issued as a paper check.
- (4) If there are multiple years involved, and there is compliance involvement on at least one of the years involved, then reassign all years to the applicable IDTV Specialty Function.
- (5) If a loose Form 14157 is received and there is no indication that it involves a request for correction of the taxpayer's individual tax account, route to the RPO office per the chart in IRM 25.24.1.3. If the form involves a request for correction of the taxpayer's individual tax account then follow the chart below for routing or reassignment.
- (6) Refer to chart below for examples:

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Row	If ...	And ...	Then ...
1.	<p>Frivolous Return Program (FRP) involvement For example:</p> <ul style="list-style-type: none"> • F- freeze and an unreversed TC 971 AC 089 • A Civil Penalty MFT 55 with a penalty reference number (PRN) 543 or 666 • A TC 420 with or without a TC 300 with the Project Code 310 or 313 <p>NOTE: FRP involvement takes precedence over any other compliance involvement.</p> <p>Caution: The presence of a TC 810 with code "4" alone does not mean it automatically meets Frivolous Return criteria. The above criteria must be met to refer to FRP. If the account contains a TC 810 with code "4" but does not meet the criteria above, refer to IRM 25.24.2.5.7,RPM Complaints with -E Freeze for guidance.</p>		<p>Refer to FRP.</p> <ul style="list-style-type: none"> • Open an IDRS control with activity IDTVARef and category code FRPI assigned to 0586911111. • Document referral to criteria to FRP in a CII case note, and close the case. <p>Note: If the RPM allegation covers multiple years and at least one year meets FRP criteria listed above, resolve all years that do not have FRP indicators. Upon completion of account actions for those years, refer any years with FRP indicators to FRP for resolution. If research has been completed and you have made a determination prior to identifying the FRP issue, you may input a CII case note to provide that information.</p> <p>Note: If all years included in the RPM allegation have FRP indicators, do not take action on the account. Instead, refer the case directly to FRP for resolution of all years. If research has been completed and you have made a determination prior to identifying the FRP issue, you may input a CII case note to provide that information.</p>

Row	If ...	And ...	Then ...
2.	-L freeze and AIMS status is 06 through 89	There is no RICS/RIVO involvement and PBC 19X or 29X and EGC 5XXX	<p>Refer to IDTVA Specialty Function.</p> <p>If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: COMP RPM • Category code IDII • Program code 710-85431 • Set Priority to 3 • Reassign to <p>Exception: If the CII case is currently assigned to an IDTVA Specialty Function employee (1185X or 1187X), then reassign case to that employee and link cases.</p> <p>If NOT on CII: FAX case to the appropriate IDTVA Specialty Examination functional liaison based on the PBC, per listing on SERP under Who/Where tab, <i>.IDT Liaison Listing</i>.</p>

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Row	If ...	And ...	Then ...
3.	-L freeze and AIMS status is 10 or below	Open in Field Exam - (PBC 20X and EGC 1XXX or 2XXX only)	<p>Refer to IDTVA Specialty Function.</p> <p>If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: COMP RPM • Category code IDII • Program code 710-85431 • Set Priority to 3 • Reassign to <p>Exception: If the CII case is currently assigned to an IDTVA Specialty Function employee (1185X or 1187X), then reassign case to that employee and link cases.</p> <p>If NOT on CII: FAX case to the appropriate IDTVA Specialty Examination functional liaison based on the PBC, per listing on SERP under Who/Where tab, <i>IDT Liaison Listing</i>.</p>
4.	-L freeze and AIMS status is greater than 10	Open in Field Exam - (PBC 20X and EGC 1XXX or 2XXX only)	Route to appropriate area using the Exam Employee Group Code (EGC) Contacts listing on SERP under Who/Where tab.

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Row	If ...	And ...	Then ...
5.	Posted TC 30X-Exam	Assessment input by Campus Exam - (PBC 19X or 29X and EGC 5XXX) or Field Exam -(PBC 20X and EGC 1XXX or 2XXX)	<p>Refer to IDTVA Specialty Function.</p> <p>If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: COMP RPM • Category code IDII • Program code 710-85431 • Reassign to <p>Exception: If CII case is currently assigned to an IDTVA Specialty Function employee (1185X or 1187X), then reassign case to that employee and link cases.</p> <p>If NOT on CII: Fax case to the appropriate IDTVA Specialty Examination functional liaison based on the PBC, per listing on SERP under Who/Where tab, I <i>IDT Liaison Listing</i>.</p>

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Row	If ...	And ...	Then ...
6.	TC 922 - AUR involvement regardless of process code		<p>Refer to IDTVA Specialty Function.</p> <p>If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: COMP RPM • Category code IDII • Program code 710-85431 • Set Priority to 3, if doc type is AUR Open RPM • Reassign to <p>Exception: If CII case is currently assigned to an IDTVA Specialty Function employee (1185X or 1187X), then reassign case to that employee and link cases.</p> <p>If NOT on CII: Fax case to the applicable IDTVA Specialty AUR functional liaison, per listing on SERP under Who/Where tab, <i>IDT Liaison Listing</i></p>

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Row	If ...	And ...	Then ...
7.	Status 22 – ACS		<ul style="list-style-type: none"> • If there is other compliance activity that created the balance due (Such as an Exam or AUR assessment) on the account, route/reassign to the applicable IDTVA Specialty functional liaison per this chart. • If there is no other compliance involvement, refer to IDTVA: If on CII: Update data to: <ul style="list-style-type: none"> • Doc type: Return Preparer Misconduct • Category code RPMC • Program code 710-85440 • Reassign to <p>If NOT on CII: Do not detach Form 14157-A from any forms included. Route the entire package to local ICT for scanning to CII.</p> <p>Note: Specialized RPM functions will complete Form 14394 upon receipt of the Status 22 case. Refer to IRM 25.24.2.3.6, Reroute/Reassignment Criteria, (4)(a) Exception, for additional information regarding the completion of the Form 14394.</p>

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Row	If ...	And ...	Then ...
8.	RICS/RIVO involvement and RPM complaint involves the original return	<p>One or more of the following conditions are met:</p> <ul style="list-style-type: none"> • Open RICS/RIVO control • Open TPP unpostable - TC 971 AC 121 or TC 971 AC 124 with UPC 126 and return has not posted • Unreversed RICS/RIVO indicators are present, the tax return is posted but the refund is frozen by RICS/RIVO <p>Note: Do not refer to RIVO if the refund is being held with a P- freeze and TC 841 containing DLN 77711, 77712 or 77713 or if the refund is being held by another function, e.g., Error Resolution (ERS) or Exam.</p> <ul style="list-style-type: none"> • TC 971 AC 129 is present and the refund is frozen 	<p>Route to: Austin RIVO Function Mail Stop 6579 AUSC 3651 S Interregional HWY 35 Austin, TX 78741-0053</p>
9.	<p>RIVO involvement and RPM complaint does not involve the original return</p> <p>Example: The allegation involves the filing of an unauthorized Form 1040-X.</p>		<p>Do not route to RIVO. Refer accordingly based on the compliance or non-compliance involvement guidance in this chart.</p>

Row	If ...	And ...	Then ...
10.	<p>Criminal Investigation (CI) involvement and no other compliance or RICS/RIVO involvement; For example:</p> <ul style="list-style-type: none"> • Z- or -Z freeze • TC 914/916/918 • Taxpayer statement indicates contact with CI 		<p>Refer to IDTVA. If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: Return Preparer Misconduct • Category code RPMC • Program code 710-85440 • Reassign to <p>If NOT on CII: Do not detach Form 14157-A from any forms included. Route the entire package to local ICT for scanning to CII.</p> <p>Exception: If there is compliance or RICS/RIVO involvement, route/reassign to the applicable function following the guidance in this chart.</p>
11.	Appeals involvement		<p>Do not route to Appeals. If RICS involvement, route to RIVO. If no RICS involvement, refer to IDTVA Specialty Function. If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: COMP RPM • Category code IDII • Program code 710-85431 • Set Priority to 3 • Reassign to <p>If NOT on CII: Do not detach Form 14157-A from any forms included. Route the entire package to local ICT for scanning to CII.</p>

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Row	If ...	And ...	Then ...
12.	No compliance or RICS involvement		<p>Refer to IDTVA.</p> <p>If on CII: Update data to:</p> <ul style="list-style-type: none"> • Doc type: Return Preparer Misconduct • Category code RPMC • Program code 710-85440 • Reassign to <p>Exception: If the CII case is currently assigned to an IDTVA employee (11797, 11856, or 11882), then reassign case to that employee and link cases.</p> <p>If NOT on CII: Do not detach Form 14157-A from any forms included. Route the entire package to local ICT for scanning to CII.</p>
13.	No compliance or RICS involvement and your case is DUPF or 1040X	Open control assigned with category RPMC or IDII	<p>Reassign to IDTVA employee.</p> <ul style="list-style-type: none"> • Do not take any action on your case. • Link case and reassign to the employee that has the open RPMC or IDII CII case.

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