Form **14157** (August 2026)	Department of the Treasury - Internal Revenue Service **Return Preparer Complaint**	OMB Number 1545-2168

Use this form to file a complaint with the IRS against a tax return preparer or tax preparation business.

Members of the public should report return preparer misconduct at IRS.gov/SubmitATip.

Section A - Return Preparer Information *(complete all known information)*

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

☐ Attorney ☐ Certified Public Accountant ☐ Other/Unknown

☐ Enrolled Agent ☐ Payroll Service Provider

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

Section B - Complaint Information

10a. Tax period(s) impacted

10b. Did you pay a fee to your preparer ☐ Yes ☐ No	If "Yes", enter fee amount

How did you pay the fee *(e.g., deducted from refund, personal payment)*

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

☐ Theft of Refund *(Diverted refund to unknown account; return filed does not match taxpayer's copy)*

☐ E-File *(e-filed returns using pay stub, non-commercial software or Free File without properly securing taxpayer's signature)*

☐ Preparer Misconduct *(Failed to provide copy of return, return records, sign returns or remit payments for taxes due; misrepresentation of credentials; agreed to file return but did not; filed return without authorization or consent.)*

☐ PTIN Issues *(Failed to include Preparer Tax Identification Number (PTIN) or any identification number on tax return; indicated the return was "self-prepared" when it was not.)*

☐ False Items/Documents *(False expenses, deductions, credits, exemptions or dependents; false or altered documents; false or overstated Form W-2 or 1099; incorrect filing status)*

☐ Employment Taxes *(Failed to file forms 940, 941, 943, or 945 or remit Employment Tax payment)*

☐ Return Preparer self reported event *(Compromised PTIN, data breach/security incident, return count discrepancy, someone used your identity to obtain a PTIN)*

☐ Other *(explain below)*

Attach a **copy** of any documents you received from the tax return preparer (e.g., **tax returns**, advertisements, business cards, Form 8879, IRS e-file Signature Authorization, Form 8888, Allocation of Refund (including savings bond purchases), Contract for Service Agreement, and Refund Transfer Agreement). Do not send original returns or payments with this form.

11b. Provide facts and other information related to the complaint *(attach additional sheets if necessary).*

Section C - Taxpayer's Information

Are you the taxpayer? ☐ Yes ☐ No

This information may be necessary to process your complaint. If you are the taxpayer complete section C only. If you are not the taxpayer, complete sections C and D.

12. Name *of individual or business*

13. Mailing address *(street, city, state, ZIP code)*	14. Telephone number(s) *(include area code)*
	15. Email address

16. Taxpayer's signature	17. Date of complaint

Section D - Your Information *(do not complete if you are the taxpayer)*

This information is not required to process your complaint but is helpful if we need to contact you for additional information.

18. Name *(Last, First, MI)*	19. Date of complaint

20. Mailing address *(street, city, state, ZIP code)*	21. Telephone number(s) *(include area code)*
	22. Email address

23. Your relationship to Preparer

- ☐ Client
- ☐ Return preparer working for a different firm*
- ☐ Return preparer working for the same firm*
- ☐ Return preparer self reported event
- ☐ IRS employee
- ☐ Other *(specify)* _____

Privacy Act and Paperwork Reduction Act Notice

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time require to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes. The primary purpose of this form is to report potential violations of the Internal Revenue laws by tax return preparers. We are requesting this information under authority of 26 U.S.C. § 7801 and § 7803. Providing this information is voluntary, and failure to provide all or part of the information will not affect you. Providing false or fraudulent information may subject you to penalties. We may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

Instructions for Form 14157, Return Preparer Complaint

General Instructions

Purpose of Form

Use Form 14157 to file a complaint against a tax return preparer or tax preparation business. Tax professionals can use this form to report events that impact their PTIN or business.

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

Members of the public and tax professionals should submit their report online at IRS.gov/SubmitATip.

Specific Instructions

Section A - Return Preparer Information

Preparer's Professional Status - Indicate any professional credentials held, or claimed to be held, by the return preparer. An Attorney is an individual in good standing with a state bar association. A Certified Public Accountant is an individual in good standing with a state board of accountancy. An Enrolled Agent status is granted solely by the IRS upon the individual's demonstration of special competence in tax matters, by written examination, and passing suitability requirements. A Payroll Service Provider is a third party paid by an employer to administer the employer's payroll and tax responsibilities. Select Other/Unknown if you are unsure of the preparer's status.

Information about the Tax Return Preparer - Provide as much information as you know about the paid tax return preparer or business.

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

Section B - Complaint Information

Tax Period(s)

Indicate the tax period(s) of the tax return for which the tax preparer misconduct occurred. Most individual's tax returns cover a calendar year of 12 months, January 1 through December 31. For example, you may have a tax return that was prepared in 2013, but the tax year is 2012 because the tax return covered calendar year 2012. A business's tax return can cover a quarter or a full year. For example, you may have a Form 941, Employer's Quarterly Federal Tax Return, prepared for the period ending September 30, 2014.

Review the complaint allegations and check all that apply. Describe in detail the facts of your complaint in 11b. Attach a copy of any documents you received from the tax return preparer. For Employment Tax complaints attach a copy of any Contract for Service Agreement. Also attach additional sheets if necessary. Do not send original returns or payments.

Theft of Refund

A preparer:

- Embezzled or stole all or a portion of a client's federal tax refund.
- Diverted a refund to an account that was not the client's.
- Provided a copy of the return to the client that had direct deposit information that is not theirs.
- Provided a copy of the return to the client that does not match the return that was filed with the IRS.
- Failed to explain that a cash advance, fast refund, or instant refund was actually a refund anticipation loan borrowed against an income tax refund and the related fees and interest charges.

E-File

A preparer:

- Filed a return electronically using a last payroll stub or a leave and earnings statement without waiting for the official Form W-2 from the employer. Return preparers are generally prohibited from filing a return prior to receipt of Forms W-2, W-2G, and 1099-R.
- Used non-commercial software to prepare returns that appear self prepared by the taxpayer and is not including his or her name, PTIN, or firm name. Similarly, the preparer used the "Free File" program to prepare and file tax returns for clients. For more information on Free File, visit www.irs.gov/freefile.
- Filed a return electronically without securing taxpayer's signature on Form 8879 (e-File Signature Authorization).

Preparer Misconduct

A preparer:

- Did not provide client with a copy of the return he or she prepared, and refused to provide a copy after a request.
- Did not return some or all of the client's original records.
- Did not sign the federal tax returns that he or she prepared.
- Claimed to be an attorney, certified public accountant, enrolled agent, or registered tax return preparer, but does not actually have the credential claimed or the credential is no longer valid (e.g. expired, suspended or revoked).
- Agreed to file return but did not.
- The preparer charged for services not performed.
- Did not remit payment for taxes due.
- Filed a return or submitted other information for a client without their knowledge, authorization, or consent.

- Failed to explain that a cash advance, fast refund, or instant refund was actually a refund anticipation loan borrowed against an income tax refund and the related fees and interest charges. The return preparer was misleading, or failed to ensure taxpayers understand financial products and related fees.

PTIN Issues

A preparer:

- Improperly used a Preparer Tax Identification Number (PTIN) belonging to another individual.
- Does not have a PTIN or is not including a PTIN on returns prepared.

False Items/Documents

A preparer knowingly:

- Claimed false or fictitious expenses and/or deductions on a tax return.
- Claimed unrelated, non-existent, unknown or additional information on a tax return.
- Made changes to a client's original tax documents or used false or incorrect documents to complete return.
- Claimed false or fictitious income and/or federal withholding on a tax return.
- Claimed an improper filing status on a tax return. The filing status claimed did not accurately reflect the taxpayer's family situation.

Employment Taxes

A preparer:

- Did not remit employment tax funds to the IRS on behalf of a client for Forms 940, 941, 943, 944, or 945 in full or on time.
- Did not prepare employment tax returns (Form 941, 940, 943, 944, 945) on behalf of a client in an accurate and/or timely manner.

Return Preparer self reported event

- If your PTIN has been compromised. For example, you believe someone else is using your PTIN on tax returns without your authorization.
- You experienced a data breach or security incident.
- Return volume data from IRS sources is significantly different from your data.
- If someone used your identity to obtain a PTIN without your authorization.

Other

- If none of the above describes the nature of the complaint, briefly summarize the complaint. Some examples of other tax preparer misconduct or improper tax preparation practices include, but are not limited to, fee dispute and bad behavior such as threats.

Section C - Taxpayer Information

Indicate if you are the taxpayer impacted by the tax preparer's misconduct or improper tax preparation practices.

Enter the taxpayer's name, street address, city, state, zip code, telephone number(s), and email address where he/she can be contacted.

Taxpayer’s Signature – Sign and date.

Section D - Your Contact Information

Enter your name, street address, city, state, zip code, telephone number(s), and e-mail address where you can be contacted. This information is not required to process your complaint but is helpful if we need to contact you for additional information.

Your Relationship to Preparer

Enter your relationship to the return preparer.

Taxpayers’ information and any information relating to another professional are confidential. Please obtain your client’s consent before sharing any protected tax information, even with the IRS.