



The Office of Professional Responsibility

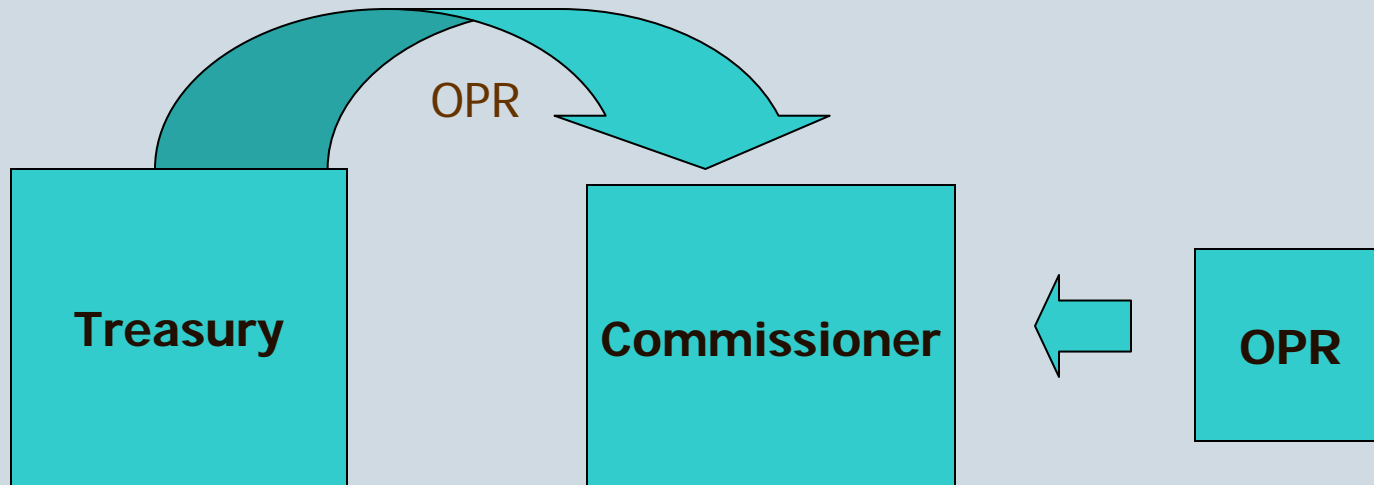
Mission and Structure


AUTHORITY AND DELEGATION

AUTHORIZED UNDER TITLE 31 **NOT** TITLE 26.

DELEGATED → TO THE COMMISSIONER, IRS.

DIRECT REPORT → TO THE COMMISSIONER.





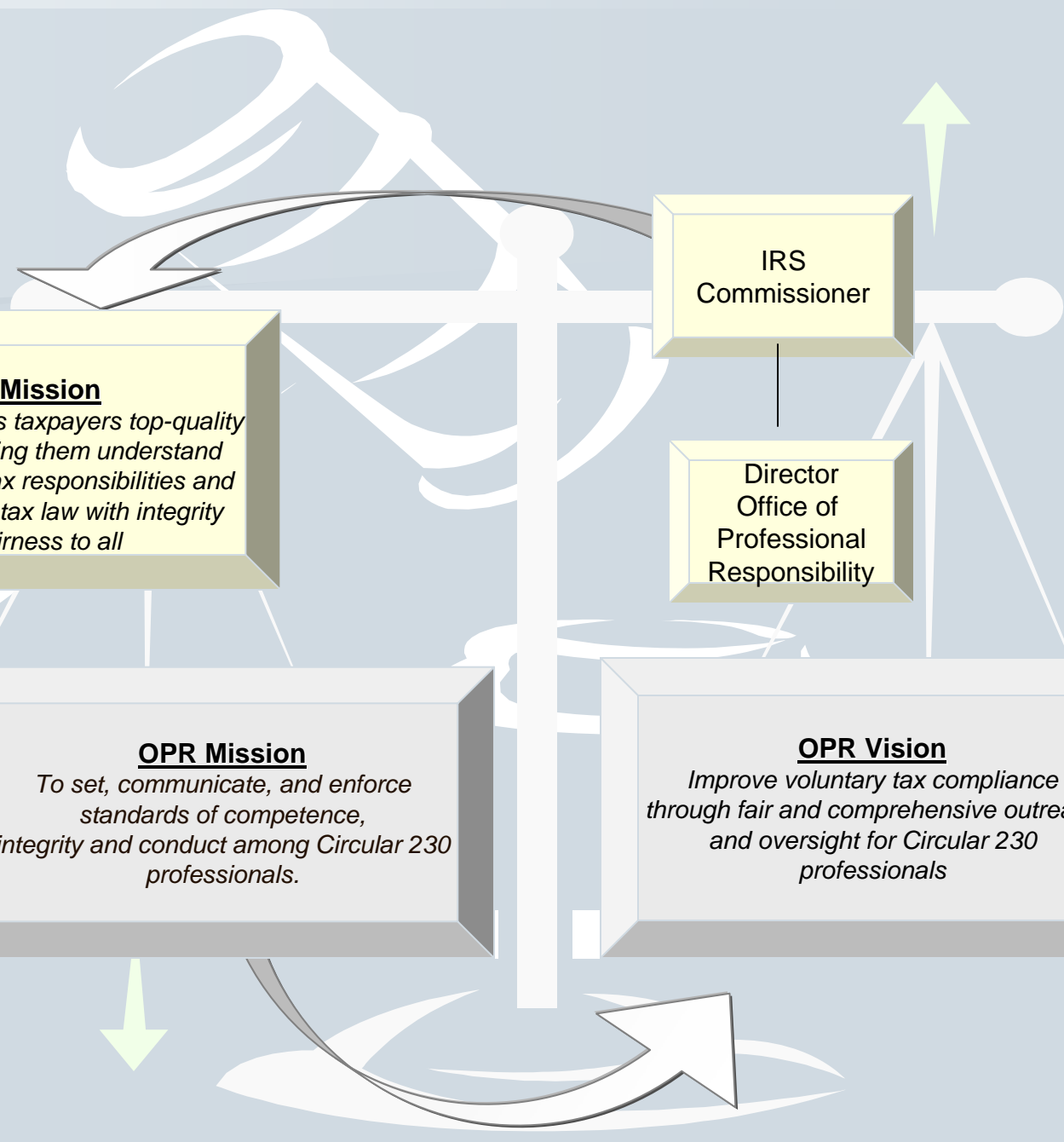
IRS Mission
Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all

**IRS
Commissioner**

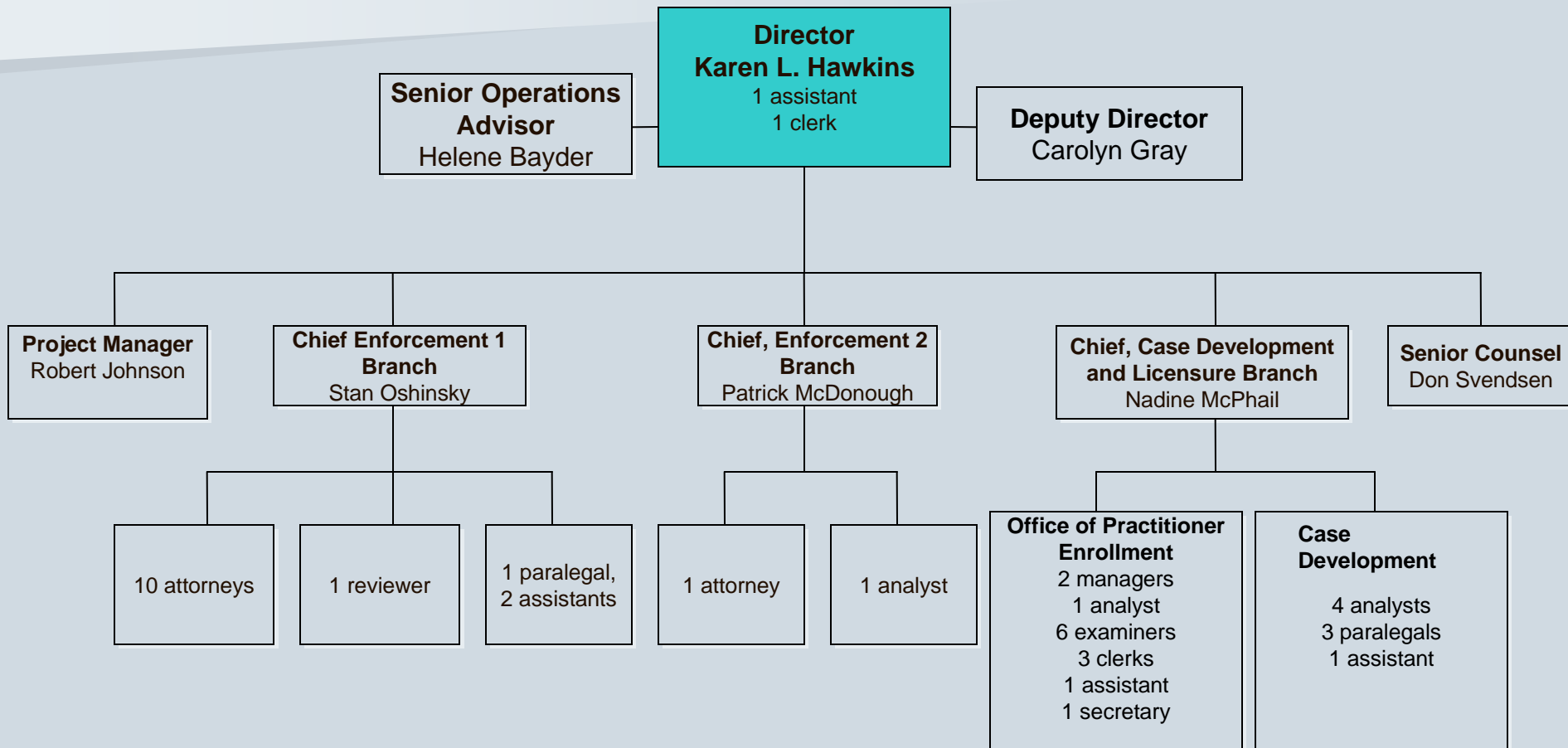
**Director
Office of
Professional
Responsibility**

OPR Mission
To set, communicate, and enforce standards of competence, integrity and conduct among Circular 230 professionals.

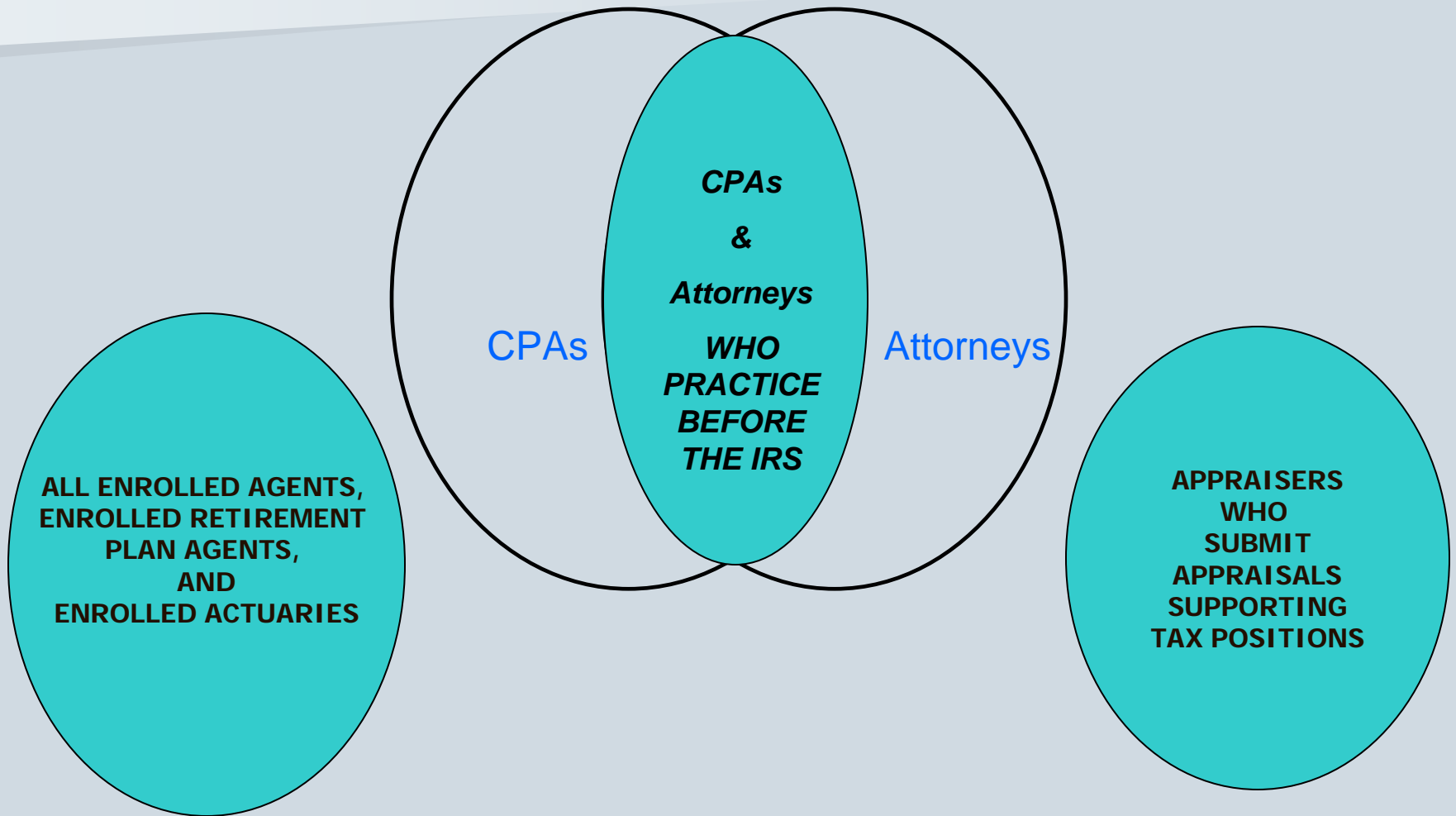
OPR Vision
Improve voluntary tax compliance through fair and comprehensive outreach and oversight for Circular 230 professionals



Office of Professional Responsibility



Jurisdiction



Misconduct Subject to Disciplinary Action

Five broad sources of misconduct:

- During taxpayer representation before IRS
- On practitioner's own return
- Giving a false opinion, recklessly, or through gross incompetence
- Signing Returns, advising on positions or submissions in a manner which violates §10.34
- Misconduct not directly involving IRS representation

Cases Involving Duties Owed To the Client

- Performing Services that lack Due Diligence (§10.22)
- Charging Contingent Fees & Negotiating Checks (§10.27; §10.31)
- Representing Conflicting Interests (§10.29)
- Failing to Return Records (§10.28)
- Advertising in a false or misleading manner (§10.30)
- Advising Client of Effect of Past Omission (§10.31)

Cases Involving Duties owed To the System

- Delaying Pending Matters before the IRS (§10.23)
- Assisting Suspended Practitioners in practice before the IRS (§10.24)
- Providing False or Misleading Information to the IRS (§10.51(a)(4))
- Signing Returns, Advising on Positions on Submissions in a manner which violates §10.34
- Engaging in Contemptuous Conduct (§10.51(a)(12))
- Failing to submit Records or Information to the IRS upon lawful request (§10.20)
- False or Misleading Opinions (§10.51(a)(13))

Expedited Suspension

- Loss of License
- Criminal Conviction
- Deferred Disciplinary Agreement



Practitioner Tax Non-Compliance

- Personal
- Business Entity
- Employment Taxes



OPR Complaint Process

- How complaints arise
 - *From IRS divisions and employees, other government agencies, tax practitioners and private citizens*
- Investigation and sanction process

Potential Sanctions

- Letter of Reprimand
- Censure
- Suspension
- Disbarment
- Monetary Sanction

Monetary Penalty

- Enacted by American Jobs Creation Act 2004
- Penalty amount up to 100% gross income derived from misconduct
- Can be in addition to, or in lieu of, other sanction
- Only sanction available for firms

Unenrolled Return Preparer

May:

Represent before revenue agents or customer service representatives with regard to a return he or she prepared

May Not:

Represent taxpayers before Appeals Officers, Revenue Officers or Chief Counsel Lawyers

Tax Code Civil Penalties

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- 6694(a) Negligent or intentional disregard of tax rules and regulations
- 6694(b) Willful attempt to understate the liability for tax
- 6701(a) Aiding and abetting understatement of tax liability
- 6672 - Willful failure to collect, truthfully account for, and pay over tax when required

Tax Code Civil Penalties

- 6695(a) Failure to furnish copy of return
- 6695(b) Failure to sign a tax return
- 6695(d) Failure to keep copy of tax return or a list of taxpayers for 3 years

Criminal Penalties

- 7201 Attempt to Evade or defeat tax
- 7202 Willful failure to collect or pay over tax
- 7203 Willful failure to file return, supply information, or pay tax
- 7206 Fraud and false statements:
 - 1) Declaration under penalties of perjury
 - 2) Aid or Assistance
- 7212 Attempts to interfere with administration of Internal Revenue laws
- 7213 Unauthorized disclosure of return information
- Title 18 USC 1001 - False Statements (applicable to falsified Forms 2848)

Contacting OPR

- OPR@IRS.GOV
- 1111 Constitution Ave., SE:OPR, N.W.
Rm. 7238, Washington, D.C. 20224
- 202-927-3397
- Intranet site



Office of Professional Responsibility

Search for Appraiser, Attorney, CPA, Enrolled Agent or Enrolled Actuary Disciplinary Actions

OPR has imposed disciplinary actions against attorneys, CPAs, enrolled agents, or enrolled actuaries pursuant to [Treasury Department Circular No. 230](#) (Rev. 7-2002)

Department of Justice has barred the below-named individuals from practice before the Internal Revenue Service. These individuals should not be recognized as a taxpayer's representative.

- » [Joseph Saladino](#)
- » [Daniel Fisher](#)
- » [Eddie Kahn, Kathleen Kahn, David Lokietz, Bryan Malatesta](#)
- » [Robert Mosher](#)
- » [James Mattatall](#)
- » [Robert Welti](#)

Last Name:	<input type="text"/>
First Name:	<input type="text"/>
Designation:	<input type="text" value="Appraiser"/> <input type="text" value="Attorney"/> <input type="text" value="CPA"/>
Category:	<input type="text" value="Consent Disbarment"/> <input type="text" value="Consent Suspension"/> <input type="text" value="Censure"/>
State:	<input type="text" value="AK"/> <input type="text" value="AL"/> <input type="text" value="AR"/> <input type="text" value="AZ"/>

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