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Issue Number: 2025-2. Refer Practitioner Misconduct to the Office of Professional Responsibility

The Internal Revenue Service needs your help in identifying practitioners who fail to meet their obligations under [Circular 230](#), including misconduct in the preparation of taxpayers' federal tax returns. Use [Form 14157, Return Preparer Complaint](#), to report suspected misconduct by practitioners and check the appropriate box if the preparer is an attorney, certified public accountant or enrolled agent. A [Spanish-language Form 14157](#) is also available. For more information, visit [OPR's webpage](#).