

Form 14157-A (Rev. May 2012)	Department of the Treasury - Internal Revenue Service Tax Return Preparer Fraud or Misconduct Affidavit	OMB Number 1545-2168
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Use this form if a tax return preparer filed a return or altered your return without your consent and you are seeking a change to your account. You must also complete Form 14157, Complaint: Tax Return Preparer.

Your name (<i>Last, First, MI</i>)	Last four digits of your SSN (<i>or ITIN</i>)
Your mailing address (<i>street, city, state, ZIP code</i>)	Name of Tax Return Preparer

I am a victim of preparer fraud or misconduct (*check all that apply*)

- ☐ A Tax Return Preparer filed a tax return using my name and/or Social Security Number without my knowledge or consent
- ☐ A Tax Return Preparer altered my tax return without my knowledge or consent
- ☐ A Tax Return Preparer provided me with a copy of my tax return which is different from what was filed with the IRS
- ☐ A Tax Return Preparer received all or a portion of my refund without my knowledge or consent
- ☐ A Tax Return Preparer had my refund or a portion of my refund direct deposited into an account that was not mine
- ☐ A Tax Return Preparer promised me a refund that I never received and the IRS did not contact me about the refund
- ☐ A Tax Return Preparer promised me a refund but I received a refund for a different amount and the IRS did not contact me about the refund
- ☐ A Tax Return Preparer promised me a refund but gave me a check that "bounced"

For each box checked above, briefly describe what happened and the resulting tax issue (*if applicable*)

List the tax year(s) impacted for each box checked above

If you used the tax return preparer named above for any other tax year(s) filings or returns, list the tax year(s)

Do you have a relationship with the preparer other than a business relationship ☐ Yes ☐ No

If Yes, define the relationship (*friend, neighbor, relative, co-worker, etc.*)

How did you find out this person prepared income tax returns

Did you receive a refund ☐ Yes ☐ No

If Yes, enter refund amount	Enter refund amount expected if different from the refund amount you received
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Do you authorize the IRS to disclose your identity (*your name, mailing address, taxpayer identifying number or any combination thereof*) and each bank routing and account number listed on your tax return to the corresponding bank in order to determine if the refund was directed to your account ☐ Yes ☐ No

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information entered on this form is true, correct, complete, and made in good faith

Taxpayer signature	Date signed
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Instructions for Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit

Submit the following documents with the completed affidavit to verify your claim

- ☐ Copy of the tax return(s) provided to you by the Tax Return Preparer
 - ☐ Signed copy of the tax return(s) as they were intended to be filed
 - ☐ Copy of your bank statement(s) reflecting the refund amount you received by direct deposit, if applicable
 - ☐ Copy of paper check(s) reflecting the amount you received by paper check, if applicable
 - ☐ Copy of document(s) you received from the Tax Return Preparer
 - ☐ Copies of additional documents to support your claim
 - ☐ Additional information about the preparer, such as a copy of their business card, promotional flyer, or local business listing
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Send completed Form 14157, Form 14157-A, and other documents to:

Internal Revenue Service
AM – Preparer Complaints
Mail Stop 58
5333 Getwell Road
Memphis, TN 38118

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 IRC Section 6103.

The time required to complete this form will vary depending on individual circumstances. The estimated average time is 5 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.