

Date

PERSONAL AND CONFIDENTIAL

**BY REGULAR AND
CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Practitioner's Name, Designation
Street Address
City, ST Zip Code

**RE: Suspected Circular 230 Misconduct and Information Request [DELETE "and
Information Request" if necessary]**

Dear Practitioner:

On [date of report], [full name and title of referent] [referred/made] a report to the Office of Professional Responsibility (OPR) of suspected misconduct in connection with practice before the Internal Revenue Service (IRS). The conduct described in [referent's/complainant's referral/complaint] suggests that you may have violated one or more of the regulations governing practice before the IRS, Treasury Department Circular No. 230 (31 C.F.R. Subtitle A, Part 10, Rev. June 2014). For your reference, Circular 230 can be found at: <http://www.irs.gov/pub/irs-pdf/pcir230.pdf>.

[FOR A STRAIGHT PRE-ALLEGATION LETTER:]

This letter requests your written response to the matters reported to the OPR and described in detail below. Your response will be crucial to any determinations made by the OPR regarding the veracity of the suspected misconduct discussed in [referent's/complainant's] report. Please provide a written response within thirty (30) calendar days from the date of this letter. If additional time is required, please contact the OPR to request an extension prior to the expiration of the 30-day period. **Please note that although a response is not required, a failure to respond to this letter may result in further steps toward potential administrative litigation under Subpart D of Circular 230.**

[FOR A PRE-ALLEGATION LETTER AND SEC. 10.20(a) REQUEST FOR INFORMATION:]

In response to the matters reported and as authorized by section 10.20(a)(3) of Circular 230, this letter requests information from you that will be material to any determinations made by the OPR regarding the veracity of the suspected misconduct discussed in

[referent's/complainant's] report. Be advised, section 10.20(a)(3) requires you to submit records or information upon a proper and lawful request, unless you believe in good faith and have reasonable grounds that the information is privileged. A response is due thirty (30) calendar days from the date of this letter. If additional time is required, please contact the OPR to request an extension prior to the expiration of the 30-day period. **Please note that a failure to respond to this letter, including a failure to respond the requests for information enumerated in this letter with either the responsive documents or other material or with a good-faith explanation of why the information is unavailable, is legitimately privileged, or is otherwise not subject to being produced, may result in further allegations and potential administrative litigation under Subpart D of Circular 230.**

Suspected Circular 230 Misconduct

[Describe the substance of the report and/or the nature of the misconduct in detail as a narrative. It should conclude with a recitation of the section(s) violated if the referent's/complainant's submission is substantiated by the OPR. [To note, the list of applicable section(s) of Circular 230 should include the date of the regulation(s) in effect at the time the conduct occurred along with a description of the related regulation(s), i.e., the applicable sections in Subpart B or the types of disreputable or incompetent conduct listed in §10.51(a).]

1.

Information Request [INCLUDE THIS SECTION AS NECESSARY OR APPROPRIATE. IF THIS SECTION IS NOT INCLUDED, THEN CONTINUE THE LETTER WITH THE PARAGRAPH BELOW THAT BEGINS, "The OPR will continue to investigate and evaluate * * * * ."]

Please provide the following information as required under section 10.20(a)(3) of Circular 230 within thirty (30) days from the date of this letter. It is critical that you provide this information to assist the OPR in making a determination concerning the suspected misconduct discussed earlier.

[Include interrogatories or itemize the documents or other records to be produced that are specific and relevant to the subject matter that was reported to the OPR. For example, if the OPR suspects a willful violation of § 10.27(a), that is, an unconscionable fee, ask for copies of any engagement agreements, invoices, and billing records related to the taxpayers at issue in the referent's/complainant's report. Avoid as much as possible overbroad or unduly open-ended questions or information requests.]

When preparing and providing this information, please be mindful of section 10.51(a)(4), which provides that it is a violation of Circular 230 to give false or misleading information or participate in any way in the giving of false or misleading information, to the Department of Treasury or any officer or employee thereof, in connection with any matter pending or likely to be pending before them, knowing such information to be false or misleading. For purposes of this provision, facts or other matters contained in

Federal tax returns, financial statements, applications for enrollment, or any other document or statement, written or oral, are included in the term “information.”

The OPR will continue to investigate and evaluate the pertinent facts and circumstances bearing on the information that was reported to the OPR. The OPR will make an independent determination as to whether the issuance of a formal allegation letter with respect to the matters under investigation, or with respect to any other substantiated violations discovered during our investigation, is necessary. Enclosed for your review is a copy of the OPR’s *Rights and Responsibilities of Practitioners in Circular 230 Disciplinary Cases*.

Your correspondence should be addressed to [\[Attorney-Advisor or Paralegal name\]](#), [\[Attorney-Advisor or Paralegal Specialist\]](#) by fax at (202) [XXX-XXXX](#), or by correspondence at Internal Revenue Service, Office of Professional Responsibility, Attention: [\[Attorney-Advisor or Paralegal name\]](#); 1111 Constitution Ave., NW, SE: OPR – Room 7238-IR, Washington, DC 20224. If you have any questions, please contact [\[Analyst, Attorney-Advisor or Paralegal name\]](#) at (202) [XXX-XXXX](#).

Sincerely,

[Manager Name](#)

Section Manager, Legal Analysis Branch
Office of Professional Responsibility

Enclosure