

Date

**PERSONAL AND CONFIDENTIAL**

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

Practitioner, Designation  
Address  
City, ST Zip Code

**RE: Complaint or Referral of Suspected Circular 230 Misconduct**

Dear Practitioner:

This letter is issued pursuant to section 10.53 of 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>.

The Office of Professional Responsibility (OPR) has received information which raises questions as to whether you have violated Subpart [insert subpart(s)], section(s) [insert section(s)] of the *Regulations Governing Practice before the Internal Revenue Service* (Circular 230). A summary of the alleged facts, and of the specific provisions implicated are outlined below for your reference.

**I. Conduct Potentially in Violation of Section [insert section(s)]**

[Describe apparent violations in separate paragraphs for each relevant Cir. 230 section -- in sufficient detail to put the reader on notice of the issues]

**II. Opportunity to Respond**

Before evaluating what further action if any to take, the OPR will consider any explanation or other information or material you want to provide to the OPR regarding the conduct described in part I. of this letter. Any action with respect to the information the OPR has received concerning your conduct subject to Circular 230 will be deferred for a period of sixty (60) calendar days from the date of this letter. Please submit any written response to this letter within that time.

Your correspondence, including any supporting documentation, should be addressed to:

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.

Or you may fax your response to [\[Attorney-Advisor or Paralegal Name\]](#), [\[Attorney-Advisor or Paralegal Specialist\]](#) at (202) [XXX-XXXX](#).

If you have any questions, please contact [\[Attorney-Advisor or Paralegal name\]](#), [\[Attorney-Advisor or Paralegal Specialist\]](#) by telephone at (202) [XXX-XXXX](#).

Sincerely,

[Manager Name](#)

Section Manager, Legal Analysis Branch  
Office of Professional Responsibility