

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 – Closing Letter**

Dear Practitioner:

On [date], the Office of Professional Responsibility (OPR) sent you a letter to inform you that the OPR received information that suggested you may have violated Subpart [insert subpart(s)], section(s) [insert section(s)] 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 letter also provided you an opportunity to send us a written response within a period of sixty (60) calendar days. [Insert as applicable: During that time, you sent us a response (received on [DATE]), for the OPR to consider in determining the appropriate action to take on your case. [OR] You did not respond during that time.]

This letter is being sent to you for the purpose of advising you that the OPR has decided not to pursue this matter further. Upon review, including your written response [if applicable], the OPR has determined that the allegations described in our letter dated [DATE] do not currently warrant further investigation or action by the OPR at this time. And no response to this closing letter is required or expected (or will result in any reply from the OPR).

It is important to understand, however, that the OPR's decision to close the case without pursuing the allegations at this time does not necessarily mean that the conduct described in the initial letter complies with Circular 230. This closing letter also serves as a warning that you should re-educate yourself regarding the duties and responsibilities attendant to practice before the IRS as identified in Circular 230 in order to modify your future conduct accordingly.

In that regard, please note that in accordance with Circular 230 section 10.53(c), the OPR will retain the administrative file related to the allegations for the retention period

prescribed in the applicable records control schedule approved by the National Archives and Records Administration, and as designated in Document 12990, *Records and Information Management Records Control Schedules*. Because the administrative file will be retained over time, you should understand that there is the possibility that the allegations contained in the administrative file will be viewed by the OPR as part of cumulative conduct if the OPR receives any referrals about you in the future.

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