Form **14157-A** (September 2026)	Department of the Treasury - Internal Revenue Service **Tax Return Preparer Fraud or Misconduct Affidavit**	OMB Number 1545-2168

Complete and sign this form if (1) *a tax return preparer filed a Form 1040 series tax return or altered your Form 1040 series tax return without your knowledge or consent* ***AND*** (2) *you are seeking a change to your tax account.*

Important: Read the instructions for additional required documentation to submit with Form 14157-A. Incomplete complaints will delay the processing of your claim.

Your name *(last, first, MI)*	Your mailing address *(street, city, state, ZIP code)*
Your taxpayer identification number *(provide 9-digit SSN or ITIN)*	
Your spouse name, if applicable *(last, first, MI)*	
Preparer name and mailing address	Preparer business name and mailing address *(if different)*
Preparer's telephone number(s) *(include area code)*	Preparer's email address
Preparer's website	Preparer Electronic Filing Identification Number (EFIN)
Preparer Tax Identification Number (PTIN)	Employer Identification Number (EIN)

Preparer's professional status *(check all that apply)*

☐ Attorney ☐ Certified Public Accountant ☐ Other/Unknown

☐ Enrolled Agent ☐ Payroll Service Provider

I am a victim of preparer fraud or misconduct *(check all that apply).* **Provide an explanation on the back of this form.**

☐ 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"

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 _____

If No, did you contact your preparer or financial institution to inquire about your refund ☐ Yes ☐ No

Preparer or financial institution response regarding your refund

Note: If you did not receive a refund or received a refund for a different amount than what was expected, you may contact the IRS at 1-800-829-1040 to determine if a refund trace is needed. The refund trace will assist with the processing of your claim.

Did you pay a fee to your preparer ☐ Yes ☐ No

If Yes, enter fee amount _____

How did you pay the fee? *(For example: deducted from refund, personal payment)* _____

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

Briefly describe what happened and the resulting tax issue *(if applicable)*. If additional space is needed, attach your explanation.

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
Spouse's signature *(if applicable)*	Date signed

Telephone number *(include area code)*

Instructions for Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit

Purpose of Form:
Use Form 14157-A if (1) a tax return preparer filed a Form 1040 series tax return or altered your Form 1040 series tax return information without your knowledge or consent AND (2) you are seeking a change to your tax account.

Specific Instructions: Consideration of your complaint will be delayed if the required documentation below is not included.

In order for your complaint to be considered, you must submit:

Forms:

- Form 14157-A, *Tax Return Preparer Fraud or Misconduct Affidavit* - Complete form in its entirety and sign under penalties of perjury. If your filing status is Married Filing Joint, at least one signature is required.
- Information provided on this form will be shared with the Return Preparer Office (RPO) to report the misconduct.
- Signed copy of your individual tax return(s), as it was intended to be filed *(if required to file*).
- Copy of your tax return received from your tax preparer.

Preparer Information:

Evidence corroborating that the tax preparer held themselves out as being in the business of preparing returns. You will need to provide one or more items of evidence to establish this fact, which may include one or more of the following: This list is not all inclusive.

- Copy of tax return received from the tax preparer that identifies the preparer
- Business card of the preparer
- Flyer or advertisement indicating return preparation services and name of preparer
- Professional or business letterhead bearing name of the preparer
- Business name on check from preparer

Evidence corroborating that there was interaction with the tax preparer. The evidence must show the preparer name and the tax year in question with corresponding dates that indicate an exchange between the taxpayer and the preparer regarding the filing of a tax return. You will need to provide one or more items of evidence to establish this fact, which may include one or more of the following: This list is not all inclusive.

- Copy of tax return received from the tax preparer that identifies the preparer
- Copy of documents received from tax preparer
- Copy of Form 8879, *IRS e-file Signature Authorization*, with signatures or evidence it was received by the preparer
- Copy of negotiated check for payment to the preparer for tax preparation services
- Copy of refund check the taxpayer received from the preparer
- Copy of credit card statement reflecting charge in the preparer's name for payment for services
- Copy of receipt from the preparer, reflecting a fee for the preparation of a tax return for the year in question
- Copy of paper check(s) reflecting the amount received by paper check, if applicable
- E-mail or text messages exchanged between the taxpayer and preparer concerning the tax return preparation

If you are claiming you received no refund or received only a portion of your refund, additional information required:

- Official report from a Law Enforcement agency signed by police officer or equivalent (or otherwise demonstrably accepted by the agency) that contains:
  - Tax year(s) involved
  - Return preparer's first and last name, address, and
  - A statement describing the preparer misconduct and theft of refund.

Mailing Instructions: Place the Form 14157-A on top of all other required documentation.

If submitting this information in response to a notice or letter received from the IRS:

- Send the completed Form 14157-A, and other documents with a copy of the notice or letter to the address contained in that notice or letter.

If you did NOT receive a notice from the IRS:

- Send the completed Form 14157-A, and other documents to the IRS where you would normally mail your Form 1040. To locate the proper mailing address, go to IRS.gov - key word search "*Where to File paper tax returns with or without a payment."*

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 require 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.