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# Resources for MVLS Volunteers: Looking for Pro Bono Cases?

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MARYLAND VOLUNTEER LAWYERS SERVICE

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**MARYLAND VOLUNTEER LAWYERS SERVICE**

*Our mission is to connect Marylanders facing financial hardships with volunteer lawyers, tax professionals, and community partners to deliver free civil legal assistance because there should be justice for all, not just for those who can afford it.*

# Race Equity Context

- Impact of History
  - Tax Code appears neutral on its face
- This moment
  - Pandemic recovery
- Institutional systems which have perpetuated inequities
- Additional obstacles or hurdles clients are facing

# Building Equitable Relationships

- Active Listening
  - Valuing the Client's Experience
  - Non-Judgmental Attitude
- Understanding past experience of communities of color with tax system
  - Giving additional space for clients to ask questions

# WELCOME TO THE MVLS PRO BONO PORTAL!

Select a case today by reviewing available cases shown below in real time. You can click "Learn More" to express your interest in the case, or click "Share Case" to forward the available case to a colleague.

If you are not currently a MVLS volunteer, please [click here](#) to register.  
By taking a case today, you are helping MVLS to ensure Justice For All.

[All](#) [Bankruptcy](#) [Debt Collection](#) [Deed Transfer](#) [Estates](#) [Expungement](#) [Family](#) [Foreclosure/Tax Sale](#) [Landlord-Tenant](#) [Tax](#) [Other Category](#)

Search ...  All Counties

### Single Mom Can't Afford A Large Payment

Client is being sued by her former landlord for \$4146.59. She admits she owes some but not all of the debt and is hoping to reduce the amount she has to pay. Court date set for 7/20/18 at 1:30pm.

Location:	Ref. #:	Case Type:
Baltimore County	18-0138741	Debt Collection

[Share Case](#) [Learn More](#)

### I Admit To The Debt, But Can We Negotiate A Settlement.

Client is being sued for \$933.00 for failing to make payments towards a debt. Client agrees that she owes the debt. There are no judgments entered in the case. Client has paid approximately \$300 toward the debt and would like to work out a settlement for the remaining. Affidavit Judgment Hearing: 7/23/18 at 1:00PM. Trial: 8/3/18 at 9:00AM.

Location:	Ref. #:	Case Type:
Washington	18-0138685	Debt Collection

[Share Case](#) [Learn More](#)

### You Have Left Me No Other Choice But To File For Rent Escrow.

Client wishes to initiate a rent escrow case after nothing has been done to make repairs. Client has lived in the property since October 2016 and problems in the unit began in December 2017. To date LL, has not tried to resolve the mold issue, flooding, falling attic stairs, and the hole in the ceiling.

Location:	Ref. #:	Case Type:
Baltimore County	18-0138671	Landlord-Tenant

[Share Case](#) [Learn More](#)

### Landlord Requests The Move, Now Refusing My Security Deposit.

Client filed suit against her previous Landlord for the return of her security deposit and three times the amount. Client only lived in the property for 3

### Looking Towards A Fresh Start

Client seeks help with expunging her criminal record.

### Here's To New Beginnings!

Client seeks to go over her criminal record with a volunteer and to have the eligible cases removed from her record.



# FREE Recorded Trainings:

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Recordings of past trainings are available in the following categories:

- -Consumer
- -Estate Planning & Estate Administration
- -Expungement
- -Family Law
- -Housing
- -Human Trafficking Prevention
- -Tax
- -Miscellaneous (business and soft skills)

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YET?**

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**[https://mvlslaw.org/volunteer-  
tax-representative-registration/](https://mvlslaw.org/volunteer-tax-representative-registration/)**



# Relief Options for Victims of Tax Preparer Fraud

*Presented by*

Attorney Jordan D. Howlette

Managing-Member | [JD Howlette Law, PLLC](#)



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Federal Litigation · Tax Controversy · Business Law · Civil Disputes

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# Legal Disclaimer

The information contained within this presentation is for educational purposes only.

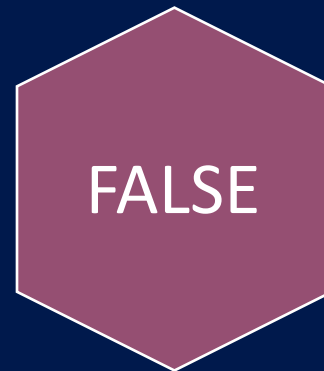
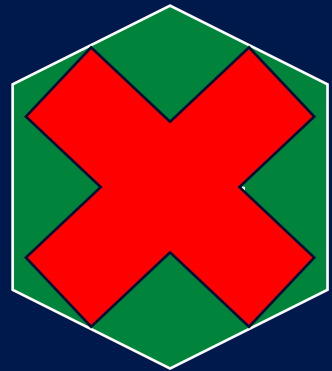
- The information is not legal advice.
- This presentation does not create an attorney-client relationship.
- Discuss your specific situation with a knowledgeable attorney.

# Agenda

- ❑ **General Background Information**
- ❑ **IRS's Return Preparer Misconduct (RPM) Program**
- ❑ **How to Submit a Complaint**
- ❑ **Relief Option Categories**
- ❑ **Required Documentation to Support a Complaint**
- ❑ **Special Documents for Ghost Preparers**
- ❑ **IRS Response Time**

# True or False

Federal tax return preparers are required to be licensed or certified in tax preparation.



Most preparers do not have any credentials to indicate to the IRS that they have demonstrated competency in tax preparation.

# General Background Information

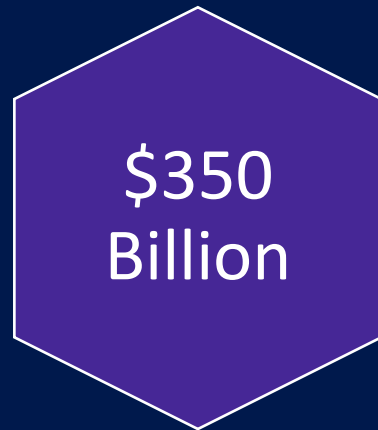
**“Tax Return Preparer”** – 26 U.S.C. § 7701(a)(36)(A)

Any individual who either:

- (1) prepares a substantial portion of a federal tax return for compensation; or
- (2) employs one or more persons to preparer a substantial portion of a federal tax return for compensation.



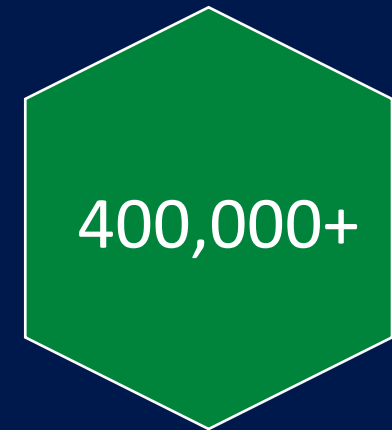
Tax Revenue



Tax Refunds



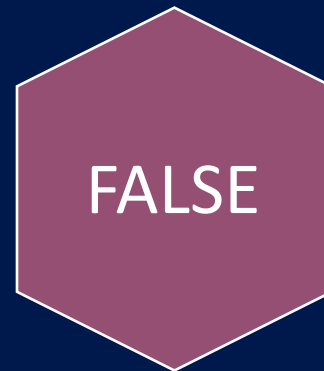
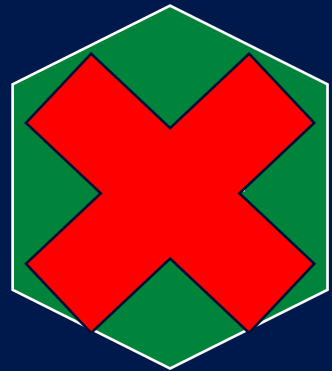
Returns Filed



Unenrolled Preparers

## True or False

Self-prepared returns contain a higher percentage of errors than those prepared by a tax return preparer.



A study conducted by the Government Accountability Office found that self-prepared returns had a lower percentage of errors.



# IRS Return Preparer Misconduct Program

- Created to assist taxpayers who report being victims of certain return preparer misconduct.
- Authorizes the IRS to provide relief to taxpayers when a return preparer has altered return information or misdirected all or portion of refund.
- Taxpayers seek relief by filing a complaint and supporting documents.

Note, taxpayers who claim ignorance of the law are not eligible for the RPM program.



# RPM Complaint Packet

1. Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit;
2. Form 14157, Complaint: Tax Return Preparer;
3. Signed copy of your individual tax return(s), as it was intended to be filed (if required to file); and
4. Copy of your tax return received from your tax preparer.





# Relief & Resolution Options

1. Category #1 – Unauthorized filing
2. Category #2 – Authorized filing, but altered return information and no additional refund due
3. Category #3 – Authorized filing, altered return information and taxpayer requests additional refund
4. Category #4 – Misdirected refund only and taxpayer requests additional refund



# Category #1 – Unauthorized Filing

The taxpayer was in contact with a preparer for the year of filing, but did not sign or authorize the filing of a return. However, a return was filed with the taxpayer's name and taxpayer identification number (TIN).

Potential Relief: The IRS will adjust the taxpayer's account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. The taxpayer **will receive a refund for the entire amount due** from their valid return, less any amounts already received.



# Category #2 – Authorized Filing

The taxpayer was in contact with a preparer for the year of filing and did authorize a return filing, but the taxpayer claims that the information reported on the return was altered before it was filed (or the return otherwise includes items which the taxpayer did not authorize).

Potential Relief: The IRS will adjust the account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. If the taxpayer's valid return reflects a balance due, then the taxpayer is liable for the amount owed. If the taxpayer previously received a refund that exceeds the refund amount to which they are entitled to, then the taxpayer will be asked to repay any refund received to which they were not entitled to.



# Category #3 – Authorized Filing

Same facts as Category 2 above, but the taxpayer claims they **only received a portion of the anticipated refund or did not receive any portion of the refund.**

Potential Relief: The IRS will administratively adjust the taxpayer's account to reflect the taxpayer's valid return and remove the portion of the refund attributable to preparer misconduct. The taxpayer shall receive a refund for the entire amount due from their valid return, less any amounts already received.



# Category #4 – Misdirected Refund

The taxpayer was in contact with a preparer for the year of filing and did authorize a return filing, but the taxpayer claims that **the direct deposit information or mailing address reported on the return was altered without the taxpayer's knowledge or consent**, which caused all or a portion of the refund to go to the preparer. The taxpayer claims that they received only a portion of the refund or did not receive any portion of the refund.

Potential Relief: The IRS will administratively remove the portion of the refund misdirected to the preparer and the taxpayer shall receive a refund for the entire amount due from the original valid return, less any amounts already received.



# Supporting Documents

In addition to the submission of Forms 14157-A and 14157, individuals seeking relief under the RPM **must** submit documentation to support their claim of preparer misconduct.

Acceptable documentation includes:

- The return preparer's name and address;
- A signed tax return as the taxpayer intended it to be filed; and
- Official report from a law enforcement agency (**only required for Categories 3 & 4**).



# Ghost Preparers (Non-Signers)

**At least one piece of evidence** corroborating that the person held themselves out as a tax return preparer, which can include:

- A business card of the preparer;
- Flyer or advertisement showing return preparation services and the name of the preparer
- Professional or business letterhead containing the name of the preparer
- Lease agreement (e.g., for a storefront location that is no longer open)
- Affidavit of person who hosted or sponsored the preparer (e.g., statement by a church minister acknowledging that the church allowed the preparer to provide preparation services in the church)
- Documentation indicating state or local law enforcement investigations against the named preparer for the preparation of tax returns.

**PLUS...**



# Ghost Preparers Cont.

**At least one piece of evidence** that the tax return preparer interacted with the taxpayer, which may include:

- Cover letter (including the tax return) received from the tax return preparer when the return was prepared.
- Form 8879 (IRS e-file Signature Authorization) with signatures or evidence it was received from the tax preparer.
- Copy of negotiated check the taxpayer gave to the preparer for payment of services.
- Copy of “refund” check the taxpayer received from the preparer.
- Credit card statement reflecting charge in the preparer’s name for payment for services.
- 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.





# RPM Response Time

Send completed packet to IRS by:

- **Fax - (855) 889-7957**; or
- Mail - Attn: Return Preparer Office, 401, W. Peachtree Street NW, Mail Stop 421-D, Atlanta, GA 30308

Once the IRS receives your RPM completed complaint, it generally has **180 days to reach a resolution**. To inquire into the status of your RPM complaint, call the IRS's Identity Theft Victim Assistance Division (IDTVA) at 1-855-343-0057.

**Do not** send RPM complaint to IRS's Return Preparer Office.

# Questions?



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