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IRS Naughty List: New Look-Up Chart to Track Tax Practitioner Disciplinary Actions

INTERNAL REVENUE SERVICE, TAX
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The IRS's Office of Professional Responsibility (OPR), which is in charge of enforcing the standards and procedures of tax practice, has revamped its approach in regard to publishing information on disciplined tax practitioners. It is now easier than ever to check to see if a tax practitioner is on the IRS's naughty list through an IRS link to a searchable Microsoft Excel Spreadsheet called a Look-Up Chart.

Treasury Department Circular No. 230 (Circular 230)

Treasury Department Circular No. 230 (Circular 230) sets out the standards and procedures that every tax practitioner must follow when representing clients before the IRS. Tax practitioners who engage in misconduct that violates a Circular 230 rule receive much more than a lump of coal and are subject to disciplinary actions such as a censure, suspension, or disbarment from practice.

Circular 230 requires the OPR to publish announcements of disciplinary actions from the last 25 years in the Internal Revenue Bulletin (IRB). Previously, the only way to research a tax practitioner's disciplinary record was to review each edition of the IRB, which could be time-consuming and cumbersome. The addition of the Look-Up Chart makes it easier to pinpoint particular information such as a full name, city, state, practitioner designation, disciplinary action type, and/or effective date.

Going forward, the OPR will continue to publish disciplinary action announcements in the IRB, but will also update the Look-Up Chart to reflect new information. Once a disciplinary action is over 25 years old, the OPR will remove its entry from the Look-Up Chart. This addition to the website provides taxpayers with more protection from the Scrooges and Grinches of the world.

The OPR's Look-Up Chart can be found here: <https://www.irs.gov/tax-professionals/enrolled-agents/search-for-disciplined-tax-professionals>.

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