



PREPARER COMPLAINT PROCEDURES

Background: All CTEC Registered Tax Preparers (CRTPs) should understand that complaints are taken seriously. CTEC does not wish to limit administrative responses, believing that individual issues may require varied responses and should be handled accordingly.

Policy: Complaints that require involvement with a third party must be submitted electronically at www.ctec.org or in writing. If submitted electronically, the complainant will be directed to verify if the tax preparer is a CRTP. If submitted in writing and the nature of the complaint pertains to issues where CTEC has oversight, according to California Business & Professions Code 22251-22259, staff will determine if the tax preparer is a CRTP.

If the tax preparer is not registered, staff will direct the complainant to the CTEC website where they will find the Non-Compliant Complaint Form or, if necessary, the form (CTEC-015) can be faxed or mailed to the complainant. If the complainant completes the form online, it will automatically be submitted to the California Franchise Tax Board. If the complainant completes the paper form, it should be either faxed or mailed to the CTEC office and CTEC staff will send it to the California Franchise Tax Board.

Complaints regarding CRTPs: If the individual is a CRTP, staff will provide a copy of the complaint to the CRTP requesting that the CRTP work with the individual to resolve the complaint. A copy of the complaint and response letter will be filed in the CRTP's file or logged online in the CRTP's notes page. The response letter will be copied to the complainant and shall include options that are available to the complainant such as recouping any losses incurred through the preparer's bonding company. Complaints against CRTPs will not be anonymous to ensure that CRTPs are given the opportunity to resolve issues.

If the nature of the complaint pertains to issues that CTEC has no authority over, according to California Business & Professions Code 22251-22259, staff will direct the complainant in writing to contact the IRS, the California Franchise Tax Board or his/her local district attorney's office to file a complaint. A copy of the response letter will be mailed to the CRTP if appropriate information is available.

Approved November 19, 2004
CTEC Board of Directors

Responsibility: Staff