
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 Tax Preparer Complaint Form.

All complaints regarding CRTPs, and unregistered tax preparers will be forwarded to FTB for investigation.

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