



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.20.2

NOVEMBER 17, 2022

## EFFECTIVE DATE

(11-17-2022)

## PURPOSE

- (1) This transmits revised IRM 25.20.2, Preparer Enrollment, Education and Oversight; Ghost Preparer Treatment.

## MATERIAL CHANGES

- (1) Various editorial and formatting changes made throughout the IRM.
- (2) IRM 25.20.2.1 Program Scope and Objective paragraph (5) removed “and clients of return preparers” from bullet 2.
- (3) IRM 25.20.2.1.2 Responsibilities paragraph (3) updated to make the statement more generalized.
- (4) IRM 25.20.2.1.3 Program Controls paragraph (1) notes was updated to make the statement more generalized.
- (5) IRM 25.20.2.1.3 Program Controls paragraph (2) added text “Other than case revisits described in IRM 25.20.2.4,”
- (6) IRM 25.20.2.1.3 Program Controls paragraph (3) removed “only” from statement.
- (7) IRM 25.20.2.1.4 Definitions and Acronyms paragraph (1) updated definition.
- (8) IRM 25.20.2.1.4 Definitions and Acronyms paragraph (2) added bullet Site Identification Number.
- (9) IRM 25.20.2.2 Sources of Ghost Preparer Leads paragraph (1) 3rd bullet updated definition.
- (10) IRM 25.20.2.3.1 Source/Lead Evaluation paragraph (1) removing “and” from last bullet.
- (11) IRM 25.20.2.3.2 Deconfliction paragraph (2) new instructions.
- (12) IRM 25.20.2.3.2 Deconfliction paragraph (3) deleted and replaced with instructions.
- (13) IRM 25.20.2.3.2 Deconfliction paragraph (4) reworded to include IRS command codes.
- (14) IRM 25.20.2.3.2 Deconfliction paragraph (5) was previously a bullet under paragraph (3)
- (15) IRM 25.10.2.3.2 Deconfliction paragraph (6) was previously paragraph (4)
- (16) IRM 25.20.2.3.3 Research and Investigation paragraph (1) Caution revised to make more generalized statement.
- (17) IRM 25.20.2.3.3 Research and Investigation paragraph (2) re4vised to make more generalized statement.
- (18) IRM 25.20.2.3.3 Research and Investigation paragraph (2) Caution revised to include when to contact the preparer.
- (19) IRM 25.20.2.3.3 Research and Investigation paragraph (3) adding “Return Preparer Database notes”.
- (20) IRM 25.20.2.3.3 Research and Investigation paragraph (4)

- (21) IRM 25.20.2.3.4 Analysis and Determination paragraph (1) replaced “your” with “the”.
- (22) IRM 25.20.2.3.4 Analysis and Determination paragraph (2) graph Row 2 under Action updated to read “letter/phone call”.
- (23) IRM 25.20.2.3.5 Treatment paragraph (1) changing “you” to “Analysts and removed “your”.
- (24) IRM 25.20.2.3.5 Treatment paragraph (3) 2nd bullet added “Income Tax Examination”
- (25) IRM 25.20.2.3.5 Treatment paragraph (3) 3rd bullet is new to add “Small Business/Self Employed (IRC §6695(c) Penalty Examination)”
- (26) IRM 25.20.2.3.5 Treatment paragraph (5) replaced “you” with “the analyst” and making statement more generalized.
- (27) IRM 25.20.2.3.6 Documentation paragraph (1) removed “in the order indicated”.
- (28) IRM 25.20.2.3.6 Documentation paragraph (1) removed bullet a) Return Preparer Penalty Computation Sheet.
- (29) IRM 25.20.2.3.6 Documentation paragraph (1) bullet (c) adding text “an estimation of potential IRC § 6695(c) penalties (failure to furnish identifying number),
- (30) IRM 25.20.2.3.6 Documentation paragraph (1) bullet (e) adding text “an estimation of potential IRC § 6695(c) penalties (failure to furnish identifying number),
- (31) IRM 25.20.2.3.6 Documentation paragraph (1) bullet (f) adding text “an estimation of potential IRC § 6695(c) penalties (failure to furnish identifying number),
- (32) IRM 25.20.2.3.6 Documentation paragraph (2) reword to “Referral case files will include the following:”
- (33) IRM 25.20.2.3.6 Documentation paragraph (2) removed “Name of the recipient unit on the outside of the folder” and “Form 14426, Return Preparer Office (RPO) Referral” from bullet list.
- (34) IRM 25.20.2.3.6 Documentation paragraph (2) updated bullet removing “followed by supporting research documents” from “Research Activity and Conclusion Lead Sheet followed by supporting research documents”
- (35) IRM 25.20.2.3.6 Documentation paragraph (2) added bullet “Research”
- (36) IRM 25.20.2.3.6 Documentation paragraph (2) deleted **Note:** Do not include the Preparer Penalty Computation Sheet.
- (37) IRM 25.20.2.3.6 Documentation paragraph (3) clarified what type of SBSE referral and what type of documentation to include.
- (38) IRM 25.20.2.3.6 Added paragraph (4) and previous paragraph (4) became paragraph (5)
- (39) IRM 25.20.2.3.7 Completion and Submission paragraph (2) a) removed reference to IRM 25.20.2.3.6 paragraph (2).
- (40) IRM 25.20.2.3.7 Completion and Submission paragraph (2) b) updating instructions on how to put the case file together.
- (41) IRM 25.20.2.3.7 Completion and Submission paragraph (2) c) Changing two cases to singular case and removing “referral copy of the”

- (42) IRM 25.20.2.3.7 Completion and Submission paragraph (3) b) adding “and include the letter” and removing “the two copies” and what to do with the copies.
- (43) IRM 25.20.2.3.7 Completion and Submission paragraph (3) d) removing “to the compliance ghost group manager for approval” and adding “for review and processing”.
- (44) IRM 25.20.2.3.7 Completion and Submission paragraph (3) d) note: removing “sign, date and mail one copy of the letter” and replacing that with the letter will be mailed and a copy saved.
- (45) IRM 25.20.2.4 Case revisit procedures paragraph (1) removing “also referred to as look backs,”.
- (46) IRM 25.20.2.4 Case revisit procedures paragraph (2) revised with more detailed instructions.
- (47) IRM 25.20.2.4.1 Paragraph (3) removed “now”
- (48) IRM 25.20.2.4.1 Paragraph (4) replacing “look back” with “case revisit” and removing “Prepare a second case file if you recommend a referral.”
- (49) IRM 25.20.2.4.1 Paragraph (5) removing “to the Compliance Ghost Group manager” and adding “for review and processing”.
- (50) IRM 25.20.2.5 is a new subsection titled “**Follow Up to SB/SE IRC §6695(c) Penalty Examination Referrals**”

#### **EFFECT ON OTHER DOCUMENTS**

“None

#### **AUDIENCE**

Analysts in the Return Preparer Office (RPO) Compliance department.

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Director, Return Preparer Office



25.20.2

Ghost Preparer Treatment

## Table of Contents

25.20.2.1 Program Scope and Objectives

25.20.2.1.1 Background of the PTIN Requirement for Paid Return Preparers

25.20.2.1.2 Responsibilities

25.20.2.1.3 Program Controls

25.20.2.1.4 Definitions/Acronyms

25.20.2.1.5 Related Resources

25.20.2.2 Sources of Ghost Preparer Leads

25.20.2.3 Steps in Working a Ghost Preparer Case

25.20.2.3.1 Source/Lead Evaluation

25.20.2.3.2 Deconfliction

25.20.2.3.3 Research and Investigation

25.20.2.3.4 Analysis and Determination

25.20.2.3.5 Treatment

25.20.2.3.6 Documentation

25.20.2.3.7 Completion and Submission

25.20.2.4 Case Revisit Procedures

25.20.2.4.1 First Case Revisit

25.20.2.4.2 Second/Third/Fourth Case Revisit

25.20.2.5 Follow Up to SB/SE IRC §6695(c) Penalty Examination Referrals



25.20.2.1  
(11-17-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** This section describes the procedures for investigating and treating return preparers who do not comply with Preparer Tax Identification Number (PTIN) requirements. For purposes of this IRM 25.20.2, these preparers are known as ghost preparers.
- (2) **Audience:** These instructions are for Return Preparer Office (RPO) Compliance department employees responsible for investigating and treating ghost preparers.
- (3) **Policy Owner:** The RPO Director is responsible for the administration of PTIN requirements.
- (4) **Program Owner:** The RPO Compliance department identifies, investigates and treats ghost preparers.
- (5) **Primary Stakeholders:** RPO Compliance’s ghost preparer work intersects with:
  - Return Preparers
  - Complainants
  - Criminal Investigation
  - Wage and Investment
  - Small Business/Self-Employed
  - Lead Development Center
  - Treasury Inspector General for Tax Administration
  - Office of Professional Responsibility
  - Other RPO departments
- (6) **Program Goals:** To ensure all paid return preparers comply with PTIN requirements.

25.20.2.1.1  
(04-13-2020)  
**Background of the PTIN Requirement for Paid Return Preparers**

- (1) In June 2009, the IRS initiated a study to analyze the state of the return preparer industry, with the primary focus of understanding the impact the return preparer population has on the taxpaying public and assessing the consistency and quality of services provided by paid preparers. The Return Preparer Review Final Report (Pub 4832) was published in December 2009 and made numerous recommendations, including a mandatory registration requirement for paid tax return preparers.
- (2) A PTIN must be obtained by all return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of any U.S. federal tax return, claim for refund, or other tax form submitted to the IRS unless the form is specifically exempted. All Enrolled Agents are also required to obtain a PTIN.

25.20.2.1.2  
(11-17-2022)  
**Responsibilities**

- (1) The RPO Compliance director is responsible for oversight of the identification, investigation, and treatment of ghost preparers.
- (2) The Compliance Ghost Group manager is responsible for supervising the analysts who investigate and treat ghost preparers.
- (3) Compliance Ghost Group analysts are responsible for investigating ghost preparer leads, administering treatments, and documenting case determinations and actions.

## 25.20 Preparer Enrollment, Education and Oversight

- (4) All employees must act in accord with the Taxpayer Bill of Rights while carrying out duties related to the ghost preparer program. For additional information, see *Policy Statement 1-236* and the *Taxpayer Bill of Rights*.

25.20.2.1.3  
(11-17-2022)

### Program Controls

- (1) Workload inventory (i.e., leads) for the Ghost Group originates with sources outside the group, such as with RPO Compliance-Complaint Referrals or RPO Compliance-Compliance Planning and Direction.

**Note:** Compliance Ghost Group analysts may expand treatment to other ghost preparers who come to light as a result of the initial investigation.

- (2) Other than case revisits described in IRM 25.20.2.4, the Compliance Ghost Group manager approves all ghost preparer case closures.
- (3) Permission to edit the Ghost Inventory Tracking System is granted as needed.

25.20.2.1.4  
(11-17-2022)

### Definitions/Acronyms

- (1) **Ghost Inventory Tracking System** – The Compliance Ghost Group uses a module in the Return Preparer Database to document ghost preparer activity.
- (2) **Ghost Preparer** – For purposes of this IRM 25.20.2, a ghost preparer is a compensated tax return preparer who does not comply with the PTIN requirements in IRC 6109 and *Treasury Regulation 1.6109-2*. On returns they prepare, a ghost preparer will:
- Fail to include any identifying number,
  - In place of their PTIN, include a number that is not their PTIN, such as:
    - Series of random numbers,
    - SSN,
    - EIN,
    - Site Identification Number,
    - PTIN issued to another preparer,
    - Made-up PTIN, or
    - PTIN issued under the IRS's discontinued PTIN issuance system (a.k.a. a legacy PTIN).
- (3) **Preparer Tax Identification Number** – A unique number issued by the IRS to a return preparer that must be included in the Paid Preparer Use Only section of tax returns prepared for compensation and filed after December 31, 2010. Only PTINs issued under the Tax Professional PTIN System are valid. PTINs are in the format of P followed by eight numeric characters.
- (4) **Return Preparer Database** – A consolidation of a wide variety of information on return preparers designed for use by IRS compliance and enforcement employees.
- (5) **Tax Professional PTIN System** – The system through which the IRS has issued and administered PTINs since September 28, 2010.
- (6) Acronyms used in this IRM include:

Acronym	Definition
CI	Criminal Investigation

EIN	Employer Identification Number
EUP	Employee User Portal
GITS	Ghost Inventory Tracking System
IDRS	Integrated Data Retrieval System
LDC	Lead Development Center
OPR	Office of Professional Responsibility
PTIN	Preparer Tax Identification Number
RPO	Return Preparer Office
SB/SE	Small Business/Self-Employed
SSN	Social Security Number

25.20.2.1.5  
(04-13-2020)  
**Related Resources**

- (1) Besides this IRM, other resources include:
- Compliance Analyst Desk Guide
  - IRM 20.1.6, Preparer, Promoter, Material Advisor Penalties
  - IRM 25.20.1, Complaint Referrals
  - IRM 25.20.3, Return Preparer Suitability
  - IRM 25.27.1, Third Party Contact Program

25.20.2.2  
(11-17-2022)  
**Sources of Ghost Preparer Leads**

- (1) Common sources of ghost preparer leads are:
- Complaints from the Complaint Referrals team, within the RPO Compliance department.
  - Research Datasets - RPO technical analysts and other IRS employees can identify groups of potential ghost preparers then deliver them to the Compliance Ghost Group.
  - Self-Developed Leads - Analysts may identify other ghost preparers when they are working on a case.

25.20.2.3  
(04-13-2020)  
**Steps in Working a Ghost Preparer Case**

- (1) Work a ghost preparer case in the following order:
1. Source/Lead Evaluation
  2. Deconfliction
  3. Research and Investigation
  4. Analysis and Determination
  5. Treatment
  6. Documentation
  7. Completion and Submission

25.20.2.3.1  
(11-17-2022)  
**Source/Lead Evaluation**

- (1) Review the lead to determine:
- what information is provided,
  - whether the information is current,
  - what research needs to be performed to confirm the preparer’s identity and the PTIN noncompliance.

25.20.2.3.2  
(11-17-2022)

**Deconfliction**

- (1) Deconfliction is performed to ensure an identified ghost preparer's case is not being worked by another IRS business unit.
- (2) Use the IDRS Command Codes IMFOLI and IMFOLT to look for a -Z Freeze Code (CI). If the freeze code is present, contact the CI controlling agent. Offer to provide a copy of the case file. If the offer is accepted, provide the case file without performing additional research and close the case as a transfer to CI. If the offer is declined, close the case with no further action. In either case, document the communication with the agent in the Compliance Analyst Activity Record and the Return Preparer Database notes.
- (3) Use the IDRS Command Codes IMFOLI and IMFOLT to look for a -L Freeze Code (SB/SE Examination). If the freeze code is present, contact the SB/SE group manager. Ask if RPO Compliance treatment will interfere with the examination and offer to provide a copy of the case file. If treatment will not interfere, proceed with the treatment. If treatment will interfere, close the case as a transfer to SB/SE with no further action. In either case, document the communication with the group manager in the Compliance Analyst Activity Record and the Return Preparer Database notes and provide a copy of the case file if requested.
- (4) Use the Return Preparer Database to determine whether the LDC has a case open on the ghost preparer. If so, contact the controlling employee. Ask if RPO Compliance treatment will interfere with the investigation and offer to provide a copy of the case file. If treatment will not interfere, proceed with the treatment. If treatment will interfere, close the case as a transfer to the LDC with no further action. In either case, document the communication with the LDC employee and provide a copy of the case file if requested.
- (5) Use the Criminal Sanction/Civil Injunction module of the Return Preparer Database to determine if restrictions/prohibitions have been imposed on the ghost preparer. If so, contact the RPO Compliance Fraud Analyst for guidance on next steps and case closure.

25.20.2.3.3  
(11-17-2022)

**Research and Investigation**

- (1) Use the following resources to identify the ghost preparer, confirm PTIN non-compliance, and determine if return preparation income is commensurate with the number of returns prepared:
  - Accurant
  - CDW Knowledge Graph Environment
  - Employee User Portal
  - Generalized IDRS Interface
  - Integrated Data Retrieval System
  - Internet
  - Return Preparer Database
  - Tax Professional PTIN System
  - yK-1, Link Analysis Tool
  - Other systems as needed or developed

**Caution:** Inspection of returns and return information is allowed only when needed to carry out official IRS duties. See IRC 6103(h)(1).

- (2) As part of case research, analysts may communicate with third parties, other IRS units, and/or the return preparer. Comply with the requirements in IRM 25.27.1, Third-Party Contact Program.

**Caution:** Never contact a preparer with a -Z Freeze. Only contact a preparer with a -L Freeze or a preparer under investigation by the LDC with the authorization of the controlling organization. See IRM 25.20.2.3.2, Deconfliction.

- (3) Include copies of correspondence in the case file and log telephone calls in the Compliance Analyst Activity Record and the Return Preparer Database notes.
- (4) If a ghost preparer is identified during case research, follow IRM 25.20.2.3.2 , Deconfliction.

25.20.2.3.4  
(11-17-2022)  
**Analysis and Determination**

- (1) Evaluate the results of the investigation, formulate a conclusion, then recommend a course of action.
- (2) There are four possible conclusions:

Conclusion	Action	Reference
There are no PTIN or personal tax compliance issues.	Close case with no action	IRM 25.20.2.3.7, Completion and Submission
A preparer was identified, is PTIN or tax noncompliant, and is not under investigation in another unit.	Referral or letter/ phone call treatment	IRM 25.20.2.3.5, Treatment
A preparer was identified and is under investigation in another unit.	<ul style="list-style-type: none"> <li>• CI: Provide copy of case file if requested and close case with no further action.</li> <li>• SB/SE and LDC: Letter treatment if authorized, close case no action if letter treatment is not authorized. Provide copy of case file if requested.</li> </ul>	IRM 25.20.2.3.2, Deconfliction
A preparer was identified and a Criminal Sanction/Civil Injunction has been imposed.	Contact the Compliance Fraud Analyst for guidance on next steps and case closure.	IRM 25.20.2.3.2, Deconfliction

25.20.2.3.5  
(11-17-2022)  
**Treatment**

- (1) Analysts must exercise professional judgment when deciding on the appropriate treatment. Options are:

## 25.20 Preparer Enrollment, Education and Oversight

- a. Refer the case to another IRS unit based upon the business unit specific criteria found on the RPO Compliance SharePoint site, or
- b. Issue an RPO Compliance treatment letter and potentially contact the preparer by phone to address the PTIN noncompliance. (e.g., used an SSN, EIN, expired PTIN, etc.)

**Note:** In some cases, both a referral and an RPO Compliance treatment are appropriate.

- (2) To determine the appropriate treatment, consider the following factors (there may be additional factors):

#  
#  
#  
#  
#

- (3) The potential referral recipients are:

- Criminal Investigation
- Small Business/Self-Employed (Income Tax Examination)
- Small Business/Self Employed (IRC §6695(c) Penalty Examination)
- Lead Development Center
- Treasury Inspector General for Tax Administration
- Office of Professional Responsibility
- Wage and Investment
- Other RPO departments

- (4) If a case is referred to another unit, explain in detail on the Research Activity and Conclusion lead sheet why the case meets the referral criteria.
- (5) If a case does not meet the criteria for referral to another unit, but the analyst believes a referral is warranted, they will discuss the case with the Compliance Ghost Group manager.

### 25.20.2.3.6 (11-17-2022) Documentation

- (1) Include the following in the completed case file:

- a. **Compliance Analyst Activity Record:** Use this sheet to document all case related activities and their corresponding time charges. This sheet contains preparer contact information and scheduled case revisit dates.
- b. **Research Activity and Conclusion Lead Sheet:** Use this sheet to document the research completed, an estimation of potential IRC § 6695(c) penalties (failure to furnish identifying number), conclusions reached, and treatment recommended when the case is originally worked.
- c. **Research:** After the Research Activity and Conclusion Lead Sheet and each Closed Case Revisit Lead Sheet (see below), include relevant research documents such as prints from IDRS, EUP, Return Preparer Database, etc.
- d. **Closed Case Revisit Lead Sheet:** Use this lead sheet to document research completed, an estimation of potential IRC § 6695(c) penalties (failure to furnish identifying number), conclusions reached, and treatment recommended when the first revisit is performed.
- e. **Closed Case 2nd, 3rd, 4th Revisit Lead Sheets:** Use these lead sheets to document research completed, an estimation of potential IRC §

6695(c) penalties (failure to furnish identifying number), conclusions reached, and treatment recommended when subsequent case revisits are performed.

- f. **Correspondence:** Include copies of all letters, e-mails, or other communications with the return preparer, third parties, and other IRS operating divisions.

(2) Referral case files will include the following:

- Compliance Analyst Activity Record
- Research Activity and Conclusion Lead Sheet
- Research
- Closed Case Revisit Lead Sheets (if any) followed by supporting research documents
- Correspondence (if any)
- Lead/Source Document (if any)

(3) For SB/SE income tax examination referrals, include the items from (2) and:

- SB/SE White Paper (a.k.a. RPO Compliance Case File Assembly)
- Form 14426, **Return Preparer Office (RPO) Referral**

(4) For SB/SE IRC § 6695(c) penalty examination referrals, include the items from (2) and:

- Letter 6030, RPO Compliance Penalty Referral, prepared for mailing
- A Research Activity and Conclusion Lead Sheet or the Closed Case Revisit Lead Sheet which includes an explanation of why the return preparer is not being referred to SB/SE for an income tax examination.

(5) For OPR referrals, include the items from (2) and:

- professional designation documentation

25.20.2.3.7  
(11-17-2022)  
**Completion and Submission**

(1) If no action is required on a case:

- a. Build the case file according to IRM 25.20.2.3.6, Documentation
- b. Submit the completed case file to the Compliance Ghost Group manager for approval.

(2) If referring a case to another unit:

- a. Build the Compliance Ghost Group copy of the case file according to IRM 25.20.2.3.6, Documentation,
- b. For cases warranting a letter treatment as well as a referral, complete the fillable fields of the letter except the date, and include the letter in the case file.
- c. Submit the case file to the Compliance Ghost Group manager for approval.

**Note:** The Compliance Ghost Group manager will oversee the submission of the case file to the recipient. If a treatment letter is included, the Compliance Ghost Group manager will sign, date, and mail it.

(3) If a letter is the appropriate treatment:

- a. Build the case file according to IRM 25.20.2.3.6, Documentation

## 25.20 Preparer Enrollment, Education and Oversight

- b. Other than the date, complete the fillable fields of the letter and include the letter in the case file.
- c. Enter the scheduled case revisit date on the Compliance Analyst Activity Record. See IRM 25.20.2.4, Case Revisit Procedures.
- d. Submit the case file for review and processing.

**Note:** If the Compliance Ghost Group manager approves, the letter will be mailed and a copy saved. If a case requires a revisit, administrative support will store the case until the scheduled revisit date. See IRM 25.20.2.4, Case Revisit Procedures.

- (4) Regardless of a case's outcome, create a case record in GITS.

25.20.2.4  
(11-17-2022)

### Case Revisit Procedures

- (1) Case revisits, are conducted to determine if previous treatments brought the return preparer into compliance or if additional treatment is warranted.
- (2) Schedule the 1st and the 2nd case revisits approximately 60 days from the previous case work but no later than the 3rd consecutive month after the last case action.

**Note:** If circumstances warrant, and with managerial concurrence, the time for the 1st and 2nd case revisits can be extended beyond the recommended time frame. Analysts will exercise professional judgment when choosing a delayed case revisit date. Document the exception and enter the date on the Compliance Analyst Activity Record. Enter NA if a case revisit is not planned or needed

**Note:** In unusual circumstances, cases may require a 3rd or 4th revisit. These revisits are to identify ongoing noncompliance. Analysts should use their discretion, professional judgment, and facts from the initial case work to determine the appropriate time frame.

25.20.2.4.1  
(11-17-2022)

### First Case Revisit

- (1) Conduct the research needed to determine if the ghost preparer has come into compliance. See IRM 25.20.2.3.3, Research and Investigation.
- (2) Evaluate the research and decide on the appropriate action. See IRM 25.20.2.3.4, Analysis and Determination.
- (3) If additional treatment is warranted, ensure the ghost preparer's case is not open in another unit. See IRM 25.20.2.3.2, Deconfliction. Administer treatment according to IRM 25.20.2.3.5, Treatment.
- (4) Update the case file with information and documentation from the case revisit. Refer to IRM 25.20.2.3.6, Documentation.
- (5) Update the case file to meet the requirements in IRM 25.20.2.3.7, Completion and Submission, then submit it for review and processing.

25.20.2.4.2  
(04-13-2020)

### Second/Third/Fourth Case Revisit

- (1) Follow the procedures for the first case revisit but use the Closed Case 2nd/3rd/4th Revisit Lead Sheet in place of the previous revisit lead sheet.

25.20.2.5  
(11-17-2022)  
**Follow Up to SB/SE IRC §6695(c) Penalty Examination Referrals**

- (1) Follow up action may be required after a case is referred to SB/SE for an IRC § 6695(c) penalty examination.
- (2) SB/SE will review referrals and ask RPO Compliance to mail Letter 6030, RPO Compliance Penalty Referral to the return preparer. RPO Compliance’s Ghost Group manager will authorize and sign the letter. The preparer has 14 days to respond.
- (3) Follow these instructions next:

IF....	THEN...
If the return preparer does not respond,	<ul style="list-style-type: none"> <li>• Ghost Group analysts do not need to take any action.</li> <li>• The Compliance Ghost Group manager will oversee the delivery of the case file to SB/SE.</li> </ul>
If the return preparer responds and immediately comes into PTIN compliance (e.g., by renewing their expired PTIN),	<ul style="list-style-type: none"> <li>• Document the return preparer’s response and the step(s) they took to come into compliance on the Compliance Analyst Activity Record and in the Return Preparer Database notes.</li> <li>• The case file will not be delivered to SB/SE.</li> </ul>
If the return preparer responds and states their intent to become PTIN compliant	<ul style="list-style-type: none"> <li>• Document the return preparer’s response on the Compliance Analyst Activity Record and in the Return Preparer Database notes.</li> <li>• Schedule a case revisit to take place before Compliance makes the next scheduled referral delivery to SB/SE. Enter the case revisit date in GITS. See IRM 25.20.2.4, Case Revisit Procedures for instructions on scheduling a case revisit.</li> <li>• Follow instruction for the case revisit in the table below.</li> </ul>

- (4) Follow these instructions for the case revisit:

IF...	THEN...
If the return preparer has not come into PTIN compliance,	<ul style="list-style-type: none"> <li>• Without administering additional treatment, close the case for an SB/SE IRC § 6695(c) penalty examination again.</li> <li>• Do not include Letter 6030 in the case file as described in IRM 25.20.2.3.6 (4), Documentation because a second Letter 6030 will not be mailed.</li> <li>• The Compliance Ghost Group manager will oversee the delivery of the case file to SB/SE.</li> </ul>
If the return preparer has come into PTIN compliance	<ul style="list-style-type: none"> <li>• Close the case as one requiring no action.</li> <li>• The case file will not be delivered to SB/SE.</li> </ul>