

Sent via email

June 9, 2026

Thomas Curtin, Jr.  
Acting Director  
Office of Professional Responsibility  
Internal Revenue Service

Chris Pleffner  
Director  
Return Preparer Office  
Internal Revenue Service

RE: TXCPA Opposition to Proposed IRS OPR-RPO Consolidation

Dear Messrs. Curtin and Pleffner:

The Federal Tax Policy Committee of the Texas Society of CPAs (TXCPA) strongly opposes any effort by the Internal Revenue Service to consolidate the Office of Professional Responsibility (OPR) and the Return Preparer Office (RPO). We concur with the American Institute of CPAs (AICPA) that merging these offices creates confusion for taxpayers regarding the distinctions between credentialed and non-credentialed tax return preparers.

### **Distinct Roles of OPR and RPO**

The two offices enforce different standards of practice with respect to different types of practitioners with distinct qualifications, types of practice and consequently applicable standards. The types of taxpayers served by the professionally qualified licensed practitioners regulated by OPR and the issues addressed by OPR are very dissimilar from the non-professional preparers with significantly lesser qualifications, education and client taxpayer base regulated by RPO. Professional tax practitioners are currently regulated by the IRS OPR, and commercial return preparers are currently regulated by the IRS RPO.

### **Comprehensive Regulatory and Professional Framework for Licensed Practitioners**

Licensed professionals, including CPAs, attorneys and enrolled agents, are held to higher professional standards than unlicensed preparers. Licensed professionals are regulated not only by the IRS, but also by state licensing boards and national and state professional organizations. For CPAs and attorneys, this includes the AICPA's *Code of Professional Conduct* and the *Statements on Standards for Tax Services*, and the ABA and the various state bar and state CPA standards. These professional rules support procedures for reporting and investigating potential violations and possible sanctions by a trial board. Violations of these standards can ultimately end a professional's career through actions by non-IRS sanctioning bodies.

In addition, licensed practitioners must meet substantial education requirements, pass rigorous licensing examinations, and complete annual continuing professional education requirements to retain their professional standing.

Licensed professionals are governed by *IRS Circular 230, Regulations Governing Practice before the Internal Revenue Service*, which establishes standards of conduct and disciplinary provisions administered by OPR. These practitioners are authorized to represent taxpayers before the IRS in audits, meetings, hearings and conferences. The services they render can be subject to OPR regulation that goes beyond return preparation. These regulations include, for example, those which govern the rendering of services such as tax planning, tax opinions and conflicts of interest, as well as those that provide limitations on advertising. Failing to meet Circular 230 standards can result in sanctions, including censure, suspension or disbarment from practicing before the IRS, and monetary penalties. In some cases, sanctions imposed on an individual may also affect their firm's ability to practice.

### **Trust and Public Protection Consideration**

As a result of the education requirements, professional standards, and extensive multi-layered regulatory oversight applicable to licensed tax professionals, these practitioners are subject to rigorous ethical, educational and professional accountability standards designed to protect taxpayers and maintain public confidence in the tax system. These standards should not be confused with the more limited regulatory requirements applicable to unlicensed return preparers.

Unlicensed return preparers generally are not required to meet significant education or continuing education standards, are not regulated by state licensing bodies, and are not required to meet the high standards of IRS Circular 230. Generally, RPO enforces compliance with the Internal Revenue Code and Treasury Regulations as they relate to the preparation of income tax returns.

Additionally, most unlicensed preparers are not authorized to represent taxpayers before the IRS. Limited representation rights may apply to those participating in the IRS voluntary Annual Filing Season Program and even then, only with respect to returns they prepared.

Bringing the diverse operations of OPR and RPO under one organization within the IRS risks giving taxpayers the misleading impression that all tax practitioners are held to the same standards. It is also likely to introduce operational inefficiencies by attempting to administer two fundamentally different regulatory frameworks within one office.

### **Potential IRS Conflict of Interest**

Combining oversight of both the OPR and the RPO could create a perceived conflict of interest. Even if safeguards are in place, any appearance of bias risks undermining OPR's credibility and its mission to uphold integrity within the tax practitioner community. OPR currently has oversight authority for tax professionals who apply with the RPO.

## Conclusion

Maintaining separate oversight offices is essential to preserving the integrity of the regulatory process and ensuring that taxpayers clearly understand the differences in qualifications, authority and accountability among tax practitioners. For these reasons, TXCPA strongly urges the Internal Revenue Service to retain the current separation between OPR and RPO.

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TXCPA is a nonprofit, voluntary professional organization representing more than 28,000 members. One of the expressed goals of the TXCPA is to speak on behalf of its members when such an action is in the best interest of its constituency and serves the cause of the CPAs of Texas, as well as the public interest. TXCPA has established a Federal Tax Policy Committee to represent those interests on tax-related matters. The committee also has the discretion to comment on reporting and disclosure requirements under Title 31 of the U.S. Code of Federal Regulations. The committee has been authorized by the TXCPA Leadership Council to submit comments on such matters of interest to the committee membership. The views expressed herein have not been approved by the Leadership Council or Board of Directors and, therefore, should not be construed as representing the views or policies of the TXCPA.

We would be happy to assist in any way possible. Please feel free to contact me at 214-276-5001 or [jsmith@dallascpas.com](mailto:jsmith@dallascpas.com) or TXCPA Staff Liaison Patty Wyatt at 817-656-5100 or [pw Wyatt@tx.cpa](mailto:pw Wyatt@tx.cpa).

Sincerely,



James A. Smith, CPA, CGMA  
Chair, Federal Tax Policy Committee

cc: Erin M. Collins, National Taxpayer Advocate