

Personal Information

- ☐ Driver's License(s) for yourself and spouse
- ☐ Social Security card(s) for yourself and spouse
- ☐ Proof of residency (Utility bill / Mortgage interest statement (1098)

Proof of Dependency for Dependents

- ☐ Dependents' social security cards and dates of birth
- ☐ Birth certificate (if you are listed as parent)
- ☐ A letter from the child's doctor or school—on the doctor's or school's letterhead with the child's name and your address.

Income Information

- ☐ W2's
- ☐ Income received for contract labor/other miscellaneous income (1099- MISC)
- ☐ Unemployment income(1099-G)
- ☐ Canceled debt amount (1099-C)
- ☐ IRA contributions
- ☐ Statements on the sales of stocks or bonds (1099-B)
- ☐ Interest and dividend income (1099-INT / 1099-DIV)
- ☐ State refund amount (1099-G)
- ☐ Lottery or gambling winnings/losses
- ☐ Social Security income (1099-SSA)
- ☐ Pension, retirement income (1099-R)

Deductions/Credits

- ☐ Medical and dental expenses
- ☐ State or local taxes paid
- ☐ Real estate and personal property taxes
- ☐ Sales tax paid on large purchases (car, boat, etc.)
- ☐ Mortgage or home equity loan interest paid (1098)
- ☐ Cash and non-cash charitable donations
- ☐ Miles driven for charitable/medical purposes
- ☐ Moving expenses (only for active duty military)
- ☐ Child care expenses and provider information (including provider's Tax ID)

Self-Employment

- ☐ Self-employment business income and expenses (1099- MISC / 1099K) Schedule C
- ☐ Records of **ALL** expenses related to your business
- ☐ cancelled checks, bank/credit card statements/receipts
- ☐ Business-use asset information (cost, date placed in service) for depreciation

Rental Income/Expenses

- ☐ Rental Income 1099-MISC or records of income
- ☐ Proof of expenses associated with rental home
- ☐ Rental Asset Information (cost, date purchased, etc.) for depreciation purposes

Health Insurance

- ☐ Form 1095-A (Health Insurance Marketplace Statement)
- ☐ Form 1095-B or 1095-C (From Employer)
- ☐ Exemption Certificate Number

Education Payments

- ☐ Tuition and Education Fees (1098-T)
- ☐ Student loan interest (1098-E)

●Please review the checklist carefully and supply all applicable documents to your tax preparer●

TAXPAYER APPLICATION

TAXPAYER

First Name: _____ Last Name: _____ MI: _____

Address: _____ Apt No. _____

City: _____ State: _____ Zip Code: _____

Resident State as of 12/31/2023: _____

County of Residence: _____ Phone Number: _____

SSN: _____ - _____ - _____ DOB: ____/____/____

Occupation: _____ Email Address: _____

Filing Status: ☐ Single ☐ Head of Household ☐ Married Filing Joint ☐ Married Filing Separately
☐ Qualifying Widow(er) ☐ Nonresident Alien

SPOUSE

First Name: _____ Last Name: _____ MI: _____

Address: _____ Apt No. _____

City: _____ State: _____ Zip Code: _____

Resident State as of 12/31/2023: _____

County of Residence: _____ Phone Number: _____

SSN: _____ - _____ - _____ DOB: ____/____/____

Occupation: _____ Email Address: _____

- ☐ Taxpayer can be claimed as a dependent on someone else's return.
- ☐ Taxpayer was over age 18 and a full-time student at an eligible educational institution.
- ☐ Taxpayer is blind.
- ☐ Taxpayer is deceased.
- ☐ Taxpayer wishes to contribute \$3 to the Presidential Election Campaign Fund.
- ☐ Taxpayer or Spouse served in a combat zone during the current tax year.
- ☐ Taxpayer wishes to elect to use their 2019 earned income to figure their 2021 earned income credit and/or child tax credit.
- ☐ Taxpayer was affected by a natural disaster during the current tax year.
- ☐ Taxpayer has received, sold, sent, exchanged, or otherwise acquired financial interest in virtual currency during the current tax year.
- ☐ Taxpayer prefers to receive written communications from the IRS in a language other than English.
- ☐ Taxpayer prefers to receive written communications from the IRS in an accessible format.

DEPENDENTS					
FIRST NAME	LAST NAME	DATE OF BIRTH	AGE	SSN (ITIN or ATIN)	RELATIONSHIP (Daughter/Son)

Number of months this person lived in your home during 2021: _____

Note: If this dependent was born in 2022, you must select 12 months

Check any of these that apply to you:

- ☐ This person was over age 18 and a full-time student at an eligible educational institution.
- ☐ Check if this person was DISABLED.
- ☐ Check if this qualifying child is NOT YOUR DEPENDENT.
- ☐ Check if you wish NOT to claim this dependent for Earned Income Credit purposes.
- ☐ Check if this dependent is married.
- ☐ This dependent made over \$4,300 of income
- ☐ This dependent qualifies for a Multiple Support Declaration.

IRS Identity Protection Pin

Enter an Identity Protection PIN for each person who received one from the IRS. Leave fields blank for individuals who did not receive a PIN from the IRS.

Taxpayer Identity Pin Number: _____ Spouse Identity Pin Number: _____

Health Insurance Questionnaire

Did you, your spouse, or a dependent have health insurance (Obama Care) under the Affordable Care Act?

☐ Yes ☐ No

Refund Options

☐ **Direct Deposit**

You request Servicer to deposit your tax refund proceeds directly into your personal bank account. If you select this option, please enter your account information below. If you or your representative enters your account information incorrectly and your funds are returned to Bank, the funds will be disbursed to you by a certified check printed by your Tax Preparer. Tax refund proceeds that cannot be direct deposited because of financial institution refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason will be issued as a paper check to the physical address of record resulting in refund delays of up to ten weeks.

Banking Institution: _____

Routing No: _____ **Account No:** _____

☐ **Certified Check**

You request Servicer to disburse your tax refund proceeds by a cashier's check printed by your Tax Preparer. You may be charged an administration fee for this disbursement option, which will be deducted from your tax refund proceeds. This fee applies to disbursements of both federal and state tax refunds and applies to each cashier's check printed and sent to you. Servicer,

Transmitter and Tax Preparer will each receive a portion of this fee. Inquire with your Tax Preparer to determine applicability of this fee.

☐ Prepaid Card

You request Servicer to deposit your tax refund proceeds to the Card you have obtained or are obtaining. You represent that you have received and reviewed the Cardholder Agreement containing the terms and conditions applicable to the Card, including the fees and charges that apply to the Card.

McGowan Enterprizes LLC is not responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution depositing funds to my account.

FEDERAL AND STATE REFUND TRANSFER AUTHORIZATION: You hereby authorize the services of the appointed Bank(s) for purposes of facilitating and providing tax-refund-related services to process your federal and State tax refund.

CONSENT/AUTHORIZATION: If and when a Bank receives your tax refund(s), Servicer will process them in accordance with Section 2 using the disbursement method selected by you in Section 5. The RT Processing Fee and any other fees and charges authorized by this Agreement will be deducted from the Account before the balance of your tax refund proceeds is disbursed to you. Your refund may be held or returned to the IRS if fraud or identity theft is suspected. If your refund(s) cannot be delivered for any reason, you will be charged an additional fee (the "Return Item Fee") for the additional processing required and additional attempts to deliver the refund(s). You may also be charged an additional fee (the "Account Research and Processing Fee") for the additional handling required to return your funds to the IRS or applicable state taxing authority after failed attempts to deliver the refund. The Return Item Fee and the Account Research and Processing Fee will be deducted from the proceeds of the Account and retained by Servicer. Please refer to a complete description of fees in the Truth in Savings Disclosure section of this Agreement.

Unless you are subject to an "opt-out" of the Auto-Collect Program in accordance with Section 5, you authorize Servicer to electronically debit your account as set forth in Section 5. You understand that this authorization will remain in full force and effect until there is a valid "opt-out".

SHARING INFORMATION: You authorize the Tax Preparer, Transmitter and the IRS or applicable state taxing authority to disclose your tax return and refund information to Bank and Servicer. You acknowledge that Bank and Servicer may share information about you with the Tax Preparer, the Transmitter and other third-party product providers to the extent necessary to process your tax product request. This sharing is not subject to your further consent or right to opt out. By signing below, you consent to Bank and Servicer, the Tax Preparer and the Transmitter sharing information about you with each other from time to time for other purposes, including without limitation to underwrite refund-related products or credit cards that you may apply for in the future and to develop and offer you other tax refund-related products and services.

CURRENT YEAR LOAN: If you obtain one or more tax refund advance products from a third party provider, you authorize (a) Servicer to deduct the amount of all such refund advance proceeds and any fees for the tax refund advance product from your federal or state refund amounts and pay or transfer such amounts to such refund advance provider on your behalf, and (b) if the IRS initially rejects your e-filed tax return after you have received a tax refund advance and you re-submit your tax return to the IRS, this Agreement will remain in full force and effect and cannot be rescinded in connection with your subsequent submission of your tax return to the IRS. Neither Bank nor Servicer is a provider of the third-party refund advance product and neither is affiliated with the associated refund advance provider.

SECURITY INTEREST AND ASSIGNMENT: You hereby assign to Servicer your federal and state, if applicable, income tax refund(s) and your Account, and all funds deposited therein, to the extent necessary to facilitate collection by Servicer of any amounts authorized by this Agreement. You also grant Servicer a security interest in the same. You agree that Servicer may assign, sell or transfer its ownership of all or part of its rights arising under this Agreement to a third party or affiliate of Servicer. You may not revoke this security interest or any assignment.

MISCELLANEOUS: (a) The provisions in this Agreement survive the disbursement of any tax refund proceeds to you; (b) The enforcement and interpretation of this Agreement and the transactions contemplated herein shall be governed by the laws of the United States and, to the extent state law applies, the substantive laws of Ohio; and (c) To the extent permitted by applicable law, you agree to pay any costs of collection, including reasonable attorneys' fees, if any amount due under this Agreement is not paid when due.

ACKNOWLEDGEMENT REGARDING FEES AND SERVICES: You agree that neither your Tax Preparer, the Transmitter, Bank nor Servicer is acting as your agent or is under any fiduciary duty to you regarding this Agreement. Among other things, you agree and consent to the receipt by your Tax Preparer, the Transmitter and Servicer of fees as set forth in this Agreement. You acknowledge that the services provided by your Tax Preparer and/or Transmitter pursuant to this Agreement are not complete until your tax refund proceeds have been disbursed to you by Servicer or such time that it appears that no tax refund(s) will be received.

COMPENSATION: Servicer will pay compensation to the Transmitter and may pay compensation to the Tax Preparer in consideration of rights granted by the Transmitter and Tax Preparer and the performance of services by the Transmitter and Tax Preparer. Additionally, Servicer will pay compensation to Bank for its banking services and will retain the RT Processing Fee for Servicer's processing services.

ARBITRATION PROVISION: You acknowledge that the services set forth in this Agreement are being made available and priced by the Servicer on the basis of your acceptance of the following arbitration provision ("Arbitration Provision"). By entering into this Agreement, you acknowledge that you are giving up the right to litigate Claims (as defined below) if either party elects arbitration of the Claims pursuant to this clause, except as otherwise expressly provided herein, and you hereby knowingly and voluntarily waive the right to trial of all Claims subject to this Agreement. You further acknowledge that you have read this Arbitration Provision carefully, agree to its terms, and are entering into this Agreement voluntarily and not in reliance on any promises or representations whatsoever except those contained in this Agreement.

ARBITRATION NOTICE

THIS AGREEMENT CONTAINS AN ARBITRATION PROVISION. PLEASE READ THIS PROVISION CAREFULLY, AS IT AFFECTS YOUR LEGAL RIGHTS.

13.1. Arbitration of Claims: Except as expressly provided herein, any claim, dispute or controversy (whether based upon contract; tort, intentional or otherwise; constitution; statute; common law; or equity and whether pre-existing, present or future), including initial claims, counter-claims, cross-claims and third-party claims, arising from or relating directly or indirectly to this Agreement, including the validity, enforceability, interpretation, scope, or application of the Agreement and this Arbitration Provision (except for the prohibition on class or other non-individual claims, which shall be for a court to decide) ("Claim") shall be decided, upon the election of you or us (or our agents, employees, successors, representatives, affiliated companies, or assigns), by binding arbitration. Arbitration replaces the right to litigate a claim in court or to have a jury trial.

13.2. Other Claims Subject to Arbitration: In addition to Claims brought by you, Claims made by anyone connected with you or anyone making a Claim through you (including a taxpayer filing jointly, employee, agent, representative, affiliated company, predecessor or successor, heir, assignee, or trustee in bankruptcy) against us shall be subject to arbitration as described herein.

13.3. Exceptions: We agree not to invoke our right to arbitrate any individual Claim you bring in small claims court or an equivalent court so long as the Claim is pending only in that court. This Arbitration Provision also does not limit or constrain our right to interplead funds in the event of claims to the Account by several parties.

13.4. Individual Claims Only: Claims may be submitted to arbitration on an individual basis only. Claims subject to this Arbitration Provision may not be joined or consolidated in arbitration with any Claim of any other person or be arbitrated on a class basis, in a representative capacity on behalf of the general public or on behalf of any other person, unless otherwise agreed to by the parties in writing. However, taxpayers filing jointly and party to this Agreement are considered as one person; Servicer and its officers, directors, employees, agents, and affiliates are considered as one person; and Bank and its officers, directors, employees, agents, and affiliates are considered as one person.

13.5. Arbitration Fees: If you initiate arbitration, we will advance any arbitration fees, including any required deposit. If we initiate or elect arbitration, we will pay the entire amount of the arbitration fees, including any required deposit. We will also be responsible for payment and/or reimbursement of any arbitration fees to the extent that such fees exceed the amount of the filing fees you would have incurred if your Claim had been brought in the state or federal court nearest your residence with jurisdiction over the Claims.

13.6. Procedure: A single arbitrator will resolve the Claims. The arbitrator will be a lawyer with at least ten years' experience or who is a former or retired judge. The arbitration shall follow the rules and procedures of the arbitration administrator in effect on the date the arbitration is filed, except when there is a conflict or inconsistency between the rules and procedures of the arbitration administrator and this Arbitration Provision, in which case this Arbitration Provision shall govern. Any in-person arbitration hearing for a Claim shall take place within the federal judicial district in which you live or at such other reasonably convenient location as agreed by the parties. The arbitrator shall apply applicable substantive law consistent with the Federal Arbitration Act, 9 U.S.C. § 1 et seq. (the "FAA") and shall honor all claims of privilege and confidentiality recognized at law. All statutes of limitations that would otherwise be applicable shall apply to any arbitration proceeding. The arbitrator shall be empowered to grant whatever relief would be available in court under law or in equity. Any appropriate court may enter judgment upon the arbitrator's award. This Arbitration Provision is made pursuant to a transaction involving interstate commerce, and shall be governed by the FAA.

14. FEDERAL ELECTRONIC FUND TRANSFER ACT DISCLOSURES: In case of errors or questions about electronic transfers to or from the Account, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov and provide your name, a description or explanation of the error, and the dollar amount of the suspected error.

15. BUSINESS DAYS: Our business days are Monday through Friday, excluding federal holidays. Saturday, Sunday, and federal holidays are not considered business days, even if we are open.

16. CONFIDENTIALITY: We will disclose information to third parties about your account or the transfers you make: • To complete transfers as necessary; • To verify the existence and condition of your account upon the request of a third party, such as a credit bureau or merchant; • To comply with government agency or court orders; • If you give us your written permission; or • As explained in the Privacy Policy following this Agreement.

17. OUR LIABILITY: If we do not complete a transfer to your Account on time or in the correct amount according to this Agreement, we may be liable for your losses or damages. In addition to all other limitations of our liability set forth in this Agreement, we will not be liable to you if, among other things: • Circumstances beyond our control (natural disasters, such as fire or flood) prevent the transfer, despite reasonable precautions that we have taken. • The funds in your Account are subject to legal process or other claim restricting such transfer. • You or your representative provide us with inaccurate information.

18. CUSTOMER IDENTITY VALIDATION DISCLOSURE: To help Bank, Servicer and the government identify and fight tax refund fraud, as well as fight the funding of terrorism and money laundering activities, Bank and Servicer obtain, verify, and record information that identifies each RT client. What this means for you: When Servicer processes your RT pursuant to this Agreement for the purpose of receiving your federal or state tax refund or if you apply for a product offered by or through Servicer, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents if we need to perform additional due diligence on your account.

Authorization

By signing below, you represent that everything you have stated in this Agreement is true and correct. You represent that you have read and understand each of the terms and conditions herein and that you agree to each of these terms and conditions. You acknowledge receiving a completed copy of this Agreement and, among other things, consent to the collection authorization, if applicable, the Auto-Collect Program, as applicable, and the Arbitration Provision above which may substantially limit your rights in the event of a dispute. You hereby authorize McGowan Enterprizes LLC, DBA M.E. Tax Services to prepare and file my federal and/or state income taxes. You understand that by signing and submitting the application you are submitting to the process of tax preparation by McGowan Enterprizes LLC.

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

SCHEDULE C DECLARATION

Business Information

Business Name: _____

Leave blank if no separate business name

Business Address: _____

Leave blank if no separate business address

City: _____ **State:** _____ **Zip code:** _____

Employer ID Number: _____

Leave this field blank if you're using an SSN as your EIN

***Business Function:** _____

le...Consulting, sales, administrative, maintenance, barber

Business Income

Gross Receipts or Sales (including income reported on form 1099-K: \$ _____)

Business Expenses

Advertising	\$	Pension & Profit Sharing	\$
Contract Labor	\$	Rent or lease of equipment	\$
Commission & Fees	\$	Rent or lease of property	\$
Depletion	\$	Repairs or Maintenance	\$
Employee Benefit Program	\$	Supplies	\$
Long-Term Care Insurance to be carried to Adjustment	\$	Taxes & Licenses	\$
Mortgage Interest	\$	Travel	\$

Other Interest	\$	Meals & Entertainment (50%) Enter 100% of amount	\$
Legal & Professional Services	\$	Meals & Entertainment (80%) Enter 100% of amount	\$
Office Expense	\$	Utilities	\$
Office Expense	\$	Wages	\$

Total Expenses

Total Expenses listed on Schedule C: \$ _____

Vehicle Expenses

Vehicle Make and Model: _____

Business Miles Driven: _____

- ☐ Check if you have (or your spouse has) another vehicle available for personal use.
- ☐ Check if your vehicle was available for personal use during off-duty hours.
- ☐ Check if you have evidence to support your deduction.
- ☐ If yes, check if the evidence is written

I declare and affirm under perjury that the statements made herein are true and correct to the best of my knowledge, information, and belief. I understand it is my responsibility to provide proof to the IRS or any other governmental agency in the event of an audit.

Taxpayer Signature

Date

Spouse Signature (Joint Business)

Date

Letter of Engagement to Prepare Tax Returns

The undersigned person(s) has authorized M.E. Tax Services, or any authorized representative of M.E. Tax Services to prepare their federal and/or state tax return(s). M.E. Tax Services claims no responsibility for the tax return(s) other than preparing said return(s). The accuracy of the return(s) will be directly related to the information that you, the taxpayer(s), provide M.E. Tax Services or any authorized representative of M.E. Tax Services. The information received by M.E. Tax Services will be used in compliance with the rules and regulations of the Internal Revenue Service. Taxpayer agrees to sign any document pertaining to tax preparation or any form that may be included in the tax return.

Two forms of identification such as a social security card or a form with picture identification should be presented to the preparer during service. We will gladly key your check-stub information for estimates ONLY. You must provide our office with the appropriate income and/or deduction documents such as a W2, 1099, 1099T, or 1098E, child-care information, proof of college attendance or continuing education, mortgage information, etc. In order for your tax return to be properly prepared and e-filed with the IRS. We will supply you with a copy of your tax return and advise you to keep it safe, secure place in case needed. We will not be able to provide you with another copy once the office has closed for the tax season. You will have to contact the IRS to receive additional copies at that time.

If an electronically or paper filed tax return results in a refund, M.E. Tax Services makes no claim or guarantees regarding the time for expected delivery. All dates and/or responsibility are limited to the preparation of the return for electronic transmission. After electronic transmission, any delays caused by the IRS, bank(s) and/or any other government agency involved are not the responsibility of M.E. Tax Services.

By signing this Letter of Engagement to Prepare Tax Returns, you have agreed to fully compensate and authorize M.E. Tax Services to prepare your tax return(s). If and when payment of services is rendered, it is to be electronically deducted from your refund. The taxpayer(s) is/are fully responsible for any unpaid balance. Any outstanding balance must be paid in full at the time of services rendered. The taxpayer(s) will be responsible for any and all fees and expenses, including collection fees, attorney fees, damages, court costs, and interest that may incur in M.E. Tax Services collecting the unpaid debt. M.E. Tax Services will have the right to report to any credit reporting agency using any information provided.

Tax Year: 20_____

Taxpayer Name

Taxpayer Signature

Date

Spouse Name

Spouse Signature

Date

CONSENT TO USE OF TAX RETURN INFORMATION

For the purposes of this consent form, “we,” “us,” and “our” mean

(Printed Name of Tax Preparer)

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage in our tax return preparation services. If we obtain your signature on this form by conditioning our tax preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you do not consent, you may still have your tax return prepared and electronically filed by us for a fee.

For your convenience, we have entered into an arrangement with third parties to provide qualifying taxpayers with the opportunity to apply for an Electronic Refund Disbursement Service and/or Loan product. To determine whether these products may be available to you, we will need to use your tax return information in order to calculate the amount of your anticipated refund.

If you would like us to use your tax return information to determine whether these products may be available to you while we are preparing your return, please sign and date this consent to the use of your tax return information.

By signing below, you authorize us to use the information you provide to us during the preparation of your current year tax return to determine whether to present you with the opportunity to apply for these products and services.

Printed Name of Taxpayer: _____

Taxpayer Signature: _____ Date: _____

Printed Name of Joint Taxpayer (if applicable): _____

Joint Taxpayer Signature (if applicable): _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

For the purposes of this consent form, “we,” “us,” and “our” mean

(Printed Name of Tax Preparer)

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage in our tax preparation services. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

You have indicated that you are interested in receiving an Electronic Disbursement Service and/or Loan (or collectively, “Products or Services”). In order to provide you with the opportunity to apply for one of these Products or Services, we must disclose all of your tax return information necessary for evaluating the request. If you request a more limited disclosure of tax return information, you will not be eligible to submit an application request for these Products or Services. If you would like us to disclose your tax return information for this purpose, please sign and date your consent to the disclosure of your tax return information.

By signing below, you authorize us to disclose all of your current year tax return information necessary for the evaluation and processing of your request for a Product or Service. You understand that if you are unwilling to authorize the disclosure and sharing of your tax return information, you will not be able to obtain a Product or Service, but you may still choose to have your tax return prepared and filed by us for a fee.

Printed Name of Taxpayer: _____

Taxpayer Signature: _____ Date: _____

Printed Name of Joint Taxpayer (if applicable): _____

Joint Taxpayer Signature (if applicable): _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.