

IRS Fact Sheet

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IRS Urges Taxpayers to Choose a Tax Preparer Wisely for the Filing Season Ahead

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More than half of taxpayers hire a professional when it's time to file a tax return. Even if you don't prepare your own Form 1040, you're still legally responsible for what is on it.

A tax return preparer is trusted with your most personal information. They know about your marriage, your income, your children and your Social Security numbers – all of the sensitive details of your financial life. If you pay someone to prepare your federal income tax return, the IRS urges you to choose that person wisely. To do that, take some time to understand a few essentials.

Most tax return preparers provide outstanding service. However, each year, some taxpayers are hurt financially because they choose the wrong tax return preparer. Well-intentioned taxpayers can be misled by preparers who don't understand taxes or who mislead people into taking credits or deductions they aren't entitled to in order to increase their fee. Every year, these types of tax preparers face everything from penalties to even jail time for defrauding their clients.

Here are a few tips to keep in mind when choosing a tax preparer:

- Check to be sure the preparer has an IRS Preparer Tax Identification Number (PTIN). Anyone with a valid 2015 PTIN is authorized to prepare federal tax returns. Tax return preparers, however, have differing levels of skills, education and expertise. An important difference in the types of practitioners is "representation rights". You can learn more about the several different types of return preparers on IRS.gov/choosetaxpro.
- Ask the tax preparer if they have a professional credential (enrolled agent, certified public account, or attorney), belong to a [professional organization](#) or attend continuing education classes. A number of tax law changes, including the Affordable Care Act provisions, can be complex. A competent tax professional needs to be up-to-date in these matters. Tax return preparers aren't required to have a professional credential, but make sure you understand the qualifications of the preparer you select.
- Check on the service fees upfront. Avoid preparers who base their fee on a percentage of your refund or those who say they can get larger refunds than others can.

- Always make sure any refund due is sent to you or deposited into your bank account. Taxpayers should not deposit their refund into a preparer's bank account.
- Make sure your preparer offers IRS e-file and ask that your return be submitted to the IRS electronically. Any tax professional who gets paid to prepare and file more than 10 returns generally must file the returns electronically. It's the safest and most accurate way to file a return, whether you do it alone or pay someone to prepare and file for you.
- Make sure the preparer will be available. Make sure you'll be able to contact the tax preparer after you file your return – even after the April 15 due date. This may be helpful in the event questions come up about your tax return.
- Provide records and receipts. Good preparers will ask to see your records and receipts. They'll ask you questions to determine your total income, deductions, tax credits and other items. Do not rely on a preparer who is willing to e-file your return using your last pay stub instead of your Form W-2. This is against IRS e-file rules.
- Never sign a blank return. Don't use a tax preparer that asks you to sign an incomplete or blank tax form.
- Review your return before signing. Before you sign your tax return, review it and ask questions if something is not clear. Make sure you're comfortable with the accuracy of the return before you sign it.
- Ensure the preparer signs and includes their PTIN. Paid preparers must sign returns and include their PTIN as required by law. The preparer must also give you a copy of the return.
- Report abusive tax preparers to the IRS. You can report abusive tax return preparers and suspected tax fraud to the IRS. Use [Form 14157](#), Complaint: Tax Return Preparer. If you suspect a return preparer filed or changed the return without your consent, you should also file [Form 14157-A](#), Return Preparer Fraud or Misconduct Affidavit. You can get these forms on IRS.gov.

Additional IRS Resources:

- [IRS Tax Pro Associations Partners](#)
- [Tax Topic 254](#) - How to Choose a Tax Return Preparer
- [Choosing a Tax Professional](#)
- [How to Make a Complaint About a Tax Return Preparer](#)
- [How to Report Suspected Tax Fraud Activity](#)
- [DOJ injunctions against return preparers](#)