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**Ten Tips on Tax-preparers**

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In *IR-2015-124* the IRS urged taxpayers to plan ahead for the 2016 filing season. One major decision is to select the individual who will prepare your taxes. Here are “Ten Tips” the IRS offers for selecting your tax preparer.

**1. Ethical –** You are going to trust your preparer with your Social Security Number, income investment and deduction records. You must have confidence that he or she is an ethical person.

**2. Fees** – A tax-preparer should not charge a percentage of the refund. A fixed or flat fee based on service is preferred. Your refund should not be sent to the tax-preparer, but directly to you.

**3. Preparer Tax Identification Number (PTIN)** – Each qualified tax preparer will have a PTIN. He or she should disclose that number. You also may wish to ask about the education or professional qualification of your preparer.

**4. History** – Some preparers are attorneys, CPAs or enrolled agents. The enrolled agents are listed in the IRS Office of Enrollment. Attorneys and CPAs are qualified by their respective state boards.

**5. E-file** – All preparers who send in over ten returns must use the IRS e-filing system. This e-file system is likely to result in a quicker tax refund payment.

**6. Tax Records** – A qualified preparer will ask for comprehensive records. He or she must base the tax return on your IRS Form W-2, not just a paystub for the year.

**7. Available After April 15th** – There may be further questions about your tax return. You should ask your preparer whether he or she will be available for follow-up support.

**8. Review Returns** – Each person should review the basic information on a tax return. This includes your income, deductions and tax amounts. After reviewing and understanding the basic parts of the return, sign and date the return.

**9. Blank Returns** – Never sign a blank tax return. Your signature is your confirmation of the information included on your tax form.

**10. Preparer Signature** – Each person who prepares a tax return is required to sign and include his or her PTIN. The preparer must also give a copy of the return to the taxpayer.

Representative rights are available for many preparers. Attorneys, CPAs and enrolled agents have unlimited rights to represent you before the IRS. They can represent you during audits, the appeal process or the collection process.

Other preparers have more limited rights. The IRS recognizes Annual Filing System Program preparers and others who hold a PTIN. These preparers are granted limited representation rights. They can represent you only with respect to the returns they have prepared and before an IRS revenue agent. They are not permitted to handle appeals or collections.

While it is still early, the IRS recommends that you make plans today for preparing and filing your tax return for this year. These “Ten Tips” will help to ensure that you are working with a qualified tax preparer.

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