



Topic No. 254 How to Choose a Tax Return Preparer

If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax return preparer is primarily responsible for the overall substantive accuracy of your return and by law, is required to sign the return and include their preparer tax identification number (PTIN) on it. Although the tax return preparer **always** signs the return, you're ultimately responsible for the accuracy of every item reported on your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters and is required to have a PTIN. You may want to ask friends, co-workers, or your employer for help in selecting a competent tax return preparer.

Choose a tax return preparer you'll be able to contact in case the IRS examines your return and has questions regarding how your return was prepared. You can designate your paid tax return preparer or another third party to speak to the IRS concerning the preparation of your return, payment/refund issues, and mathematical errors. The third-party authorization checkbox on IRS tax forms gives the designated party the authority to receive and inspect returns and return information for one year from the original due date of your return (without regard to extensions). Exception: The third-party authorization checkbox for [Form 709](#) expires three years from the date of filing. See [Topic No. 312](#) for information on how to extend the authority to receive and inspect returns and return information to a third party using [Form 8821, Tax Information Authorization](#) [PDF](#).

Steps You Should Take to Find a Tax Return Preparer

Most tax return preparers are professional, honest, and provide excellent service to their clients. However, dishonest and unscrupulous tax return preparers who file false income tax returns do exist. See [How to Make a Complaint](#) if you have been financially impacted by a tax return preparer's misconduct or improper tax preparation practices. You should always check your return for errors to avoid potential financial and legal problems. See [Abusive Return Preparers](#) for more information.

The following points will assist you when selecting a tax return preparer:

- Be wary of tax return preparers who claim they can obtain larger refunds than others can.
- Avoid tax return preparers who base their fees on a percentage of the refund or who offer to deposit all or part of your refund into their financial accounts.
- Ensure you use a preparer with a PTIN. Paid tax return preparers must have a PTIN to prepare all or substantially all of a tax return.
- Use a reputable tax professional who enters their PTIN on the tax return, signs the tax return, and provides you a copy of the return (as required).

- Consider whether the individual or firm will be around for months or years after filing the return to answer questions about the preparation of the tax return.
- Never sign a blank tax form.
- Check the person's credentials. Only attorneys, CPAs, and enrolled agents can represent taxpayers before the IRS in all matters, including audits, collections, and appeals. Other tax return preparers who participate in the IRS Annual Filing Season Program have limited practice rights to represent taxpayers for audits of returns they prepared and signed. See [Annual Filing Season Program](#) for more information.

Additional Resources

- [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) 
- [Choosing a Tax Professional](#)
- [IRS Tax Pro Association Partners](#)
- [PTIN Requirements for Tax Return Preparers](#)

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