

## Who Can Represent You Before the IRS?

Many people use a tax professional to prepare their taxes. Tax professionals with an IRS Preparer Tax Identification Number (PTIN) can prepare a return for a fee. If you choose a tax pro, you should know who can represent you before the IRS. There are new rules this year, so the IRS wants you to know who can represent you and when they can represent you. Choose a tax return preparer wisely.

Representation rights, also known as practice rights, fall into two categories:

- Unlimited Representation
- Limited Representation

Unlimited representation rights allow a credentialed tax practitioner to represent you before the IRS on any tax matter. This is true no matter who prepared your return. Credentialed tax professionals who have unlimited representation rights include:

- Enrolled agents
- Certified Public Accountants
- Attorneys

Limited representation rights authorize the tax professional to represent you if, and only if, they prepared and signed the return. They can do this only before IRS revenue agents, customer service representatives and similar IRS employees. They cannot represent clients whose returns they did not prepare. They cannot represent clients regarding appeals or collection issues even if they did prepare the return in question. For returns filed after Dec. 31, 2015, the only tax return preparers with limited representation rights are Annual Filing Season Program Participants.

The Annual Filing Season Program is a voluntary program. Non-credentialed tax return preparers who aim for a higher level of professionalism are encouraged to participate.

Other tax return preparers have limited representation rights, but only for returns filed before Jan. 1, 2016. Keep these changes in mind and choose wisely when you select a tax return preparer.

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your Taxpayer Bill of Rights. Explore your rights and our obligations to protect them on [IRS.gov](http://IRS.gov).

Frank Bohannon, Enrolled Agent