

## **Checkbox Designation Allows Direct Contact Between IRS and Tax Preparers**

Beginning in 2000, taxpayers could check a box on their tax return allowing their preparer to directly resolve issues that involve that year's return. By checking the box, the taxpayer authorizes the IRS to call the preparer directly, keeping the taxpayer out of the middle of the interpretation process. The preparer is then empowered to release additional information that is needed to process the tax return and can also check the status of refunds or payments. The checkbox designation is limited to paid preparers and does not eliminate the need for a Power of Attorney for issues dealing with examinations, under-reported income, appeals and collection notices.

The checkbox does not authorize a preparer to receive a refund on behalf of a taxpayer, nor represent a taxpayer before the IRS. The designation is simply intended to assist the IRS customer service representatives to quickly resolve issues such as math errors, missing data, and address issues by talking directly with the tax preparer. The benefit to the taxpayer is expediency in processing the return and delivery of refunds.

The IRS Commissioner stated, "More than half of the tax returns we process are prepared by paid practitioners. There is a definite need for the IRS to deal directly with the person who has prepared the tax return. The program has reduced a lot of headaches for taxpayers, practitioners and the IRS."