

## Shopping for a Tax Professional

It's not too early to start shopping for a tax professional for your tax and financial needs for next tax season. Here are five questions to ask yourself when shopping for a tax professional:

What kind of training does the tax preparer have?

Enrolled Agents (EAs), Certified Public Accountants (CPAs), attorneys, commercial storefront firms, and seasonal tax preparers are a few popular choices for tax preparation. Only EAs, CPAs, and attorneys can represent any tax payer before the IRS if necessary. EAs, who specialize in taxation, are the only group that obtains their authority to practice directly from the U.S. government.

What are your needs?

Do you have a complex return that requires special attention? Haven't filed in a while? Enrolled Agents can appear in place of a taxpayer before the Internal Revenue Service if necessary.

Does the tax preparer complete continuing professional education?

Continuing education is necessary to stay on top of all the tax law changes which happen throughout the year. Check for certifications and continuing education.

Does the tax preparer have any special credentials or designations?

Enrolled Agents carry a federal designation that allows them to represent taxpayers before all administrative levels of the IRS for audits, collections, and appeals.

Is the tax preparer bound by any ethical standards?

Most professional tax preparation offices are unofficially bound by ethical standards. Check to see how long the office has been open, the credentials of the Principal of the firm and check the policies of the office. Enrolled Agents are required to abide by U.S. Treasury Department Circular 230. Don't be afraid to ask questions.