

**Useful Links:**[IRS.gov](#)[Help For Hurricane Victims](#)**News Essentials**[What's Hot](#)[News Releases](#)[IRS - The Basics](#)[IRS Guidance](#)[Media Contacts](#)[Facts & Figures](#)[Around The Nation](#)[e-News Subscriptions](#)**The Newsroom Topics**[Multimedia Center](#)[Noticias en Español](#)[Radio PSAs](#)[Tax Scams/Consumer Alerts](#)[The Tax Gap](#)[Fact Sheets](#)[IRS Tax Tips](#)[Armed Forces](#)**Issue Number: IRS Special Edition Tax Tip 2016-02****Inside This Issue**

## 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.

[Latest News](#)

---

## IRS Resources

[Compliance & Enforcement News](#)

[Contact Your Local IRS Office](#)

[Filing Your Taxes](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[Taxpayer Advocate Service](#)

[Where to File](#)

[IRS Social Media](#)

---

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.

### Additional IRS Resources:

- [Tax Topic 254](#) - How to Choose a Tax Return Preparer
- [How to Make a Complaint About a Tax Return Preparer](#)
- [How to Report Suspected Tax Fraud Activity](#)
- [IRS Tax Pro Association Partners](#)

### IRS YouTube Videos:

- *Choose a Tax Preparer Wisely* – [English](#) | [Spanish](#) | [ASL](#)

### IRS Podcasts:

- *Choose a Tax Preparer Wisely* – [English](#) | [Spanish](#)

[Back to Top](#)

---

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit [IRS.gov](#).

This message was distributed automatically from the IRS Tax Tips mailing list.  
**Please Do Not Reply To This Message.**

---

This service is provided to you at no charge by the [Internal Revenue Service \(IRS\)](#).