



## Robert W. Wood

THE TAX LAWYER

TAXES 1/27/2015

### IRS Dirty Dozen Tax Scams Over 12 Days-- Hardly Christmas

Tax scams spike at tax time, and this year, the IRS “Dirty Dozen” tax scams runs 12 business days as a way to hype consumer awareness. Available on [IRS.gov](http://IRS.gov), it runs through Friday, Feb. 6. Even if you are lead astray, IRS warns, you sign your return under penalties of perjury. That means your money—and conceivably even your freedom—are on the line. [Return Preparer Fraud Hits IRS Annual “Dirty Dozen” List of Tax Scams to Avoid During the 2015 Filing Season.](#)

The IRS trots out the worst dozen things taxpayers should avoid. That includes unscrupulous tax return preparers and [return preparer fraud](#). Although other things are on the list, this is a biggie. Most preparers are good, IRS says, but not all. About 60 percent of taxpayers use tax professionals to prepare their returns. Choose carefully. Here are a few tips when choosing a tax preparer:

Check to be sure the preparer has an IRS Preparer Tax Identification Number (PTIN). Anyone with a valid 2015 PTIN is authorized to prepare federal tax returns. Tax return preparers, however, have differing levels of skills, education and expertise. An important difference in the types of practitioners is “representation rights”. You can learn more about the several different types of return preparers on [IRS.gov/chooseataxpro](http://IRS.gov/chooseataxpro).



Ask the tax preparer if they have a professional credential (enrolled agent, certified public accountant, or attorney), belong to a professional organization or attend continuing education classes. Check on fees upfront. Avoid preparers who base their fee on a percentage of your refund or those who say they can get larger refunds than others can.

Always make sure any refund due is sent to you or deposited into your bank account. Taxpayers should not deposit their refund into a preparer's bank account. Make sure your preparer offers IRS e-file and ask that your return be submitted to the IRS electronically. Any tax professional who gets paid to prepare and file more than 10 returns generally must file the returns electronically.

Make sure the preparer will be available. Make sure you'll be able to contact the tax preparer after you file your return – even after the April 15 due date. This may be helpful in the event questions come up about your tax return.

Provide records and receipts. Good preparers will ask to see your records and receipts. They'll ask you questions to determine your total income, deductions, tax credits and other items. Do not rely on a preparer who is willing to e-file your return using your last pay stub instead of your Form W-2. This is against IRS e-file rules.

Never sign a blank return. Don't use a tax preparer that asks you to sign an incomplete or blank tax form. Review your return before signing. Before you sign your tax return, review it and ask questions if something is not clear. Make sure you're comfortable with the accuracy of the return before you sign it.

Ensure the preparer signs and includes their PTIN. Paid preparers must sign returns and include their PTIN as required by law. The preparer must also give you a copy of the return. To find other tips about choosing a preparer, better understand the differences in credentials and qualifications, and learn how to submit a complaint regarding a tax return preparer, visit [www.irs.gov/chooseataxpro](http://www.irs.gov/chooseataxpro).

*For alerts to future tax articles, follow me on Forbes.com. Email me at [Wood@WoodLLP.com](mailto:Wood@WoodLLP.com). This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.*