

### Know the Law

No matter who prepares your tax return, you are legally responsible for its accuracy. The law requires a paid tax preparer to sign your tax return and complete the information in the space provided for paid tax preparers. Tax evasion is a crime which can be punishable by penalties, prison, and/or a fine.

## Find Information About Your California Tax Preparer

Contact the appropriate California or federal licensing or regulatory agencies:

### California Board of Accountancy

Licenses and regulates California CPAs and PAs.

**Website:** [dca.ca.gov/cba](http://dca.ca.gov/cba)

**Phone:** 916.263.3680

### California Tax Education Council (CTEC)

Registers California tax preparers not otherwise regulated.

**Website:** [ctec.org](http://ctec.org)

**Phone:** 877.850.2832

### IRS Return Preparer Office of Enrollment

Enrolls and regulates EAs.

**Website:** Go to [irs.gov](http://irs.gov) and search for **verify enrolled agent status**.

**Phone:** 855.472.5540

### The State Bar of California

Licenses and regulates California attorneys.

**Website:** [calbar.ca.gov](http://calbar.ca.gov)

**Phone:** 866.442.2529

*Under California State Law, if your California paid tax preparer is not licensed or regulated by one of these agencies, the tax preparer may be preparing tax returns illegally.*

# How to Select an Income Tax Return Preparer

Tips from the Internal Revenue Service and the State of California Franchise Tax Board

# Make Informed Decisions

## Before you select a tax preparer or tax preparation services:

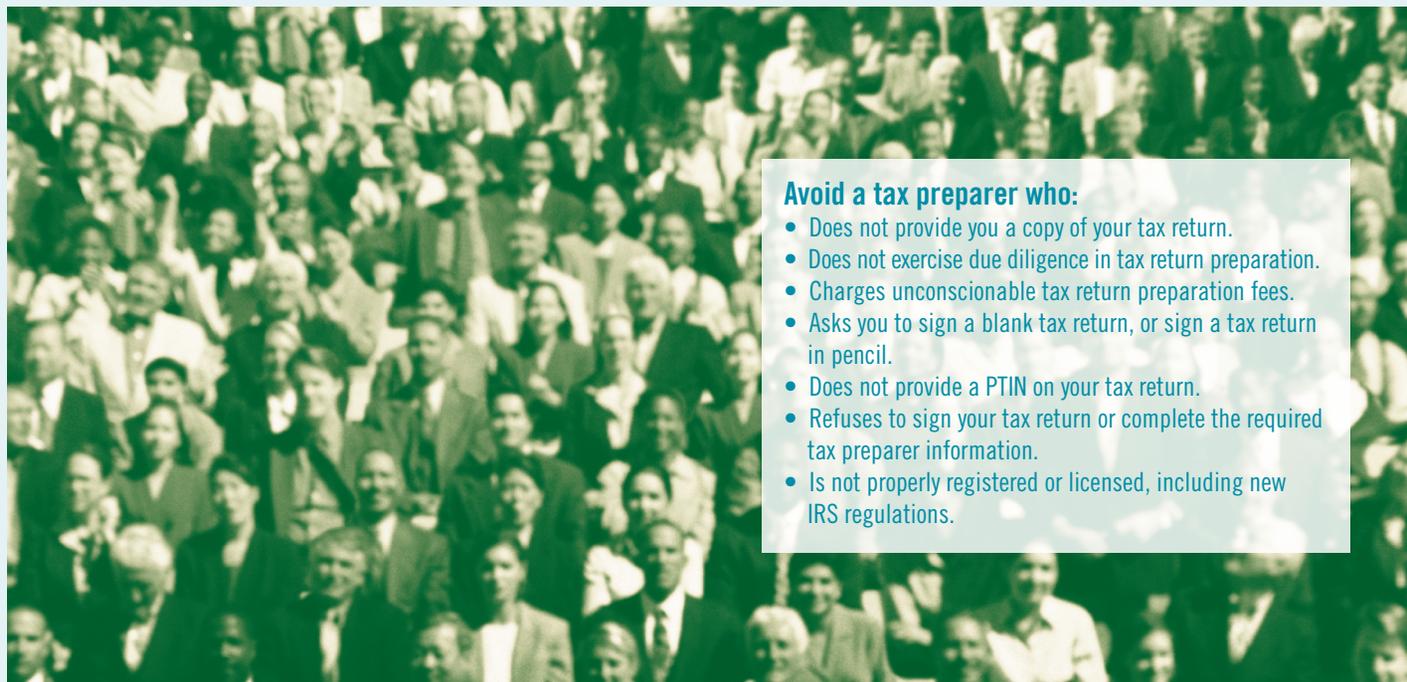
- Check the tax preparer's credentials to ensure the tax preparer meets your specific needs.
- Review the tax preparer's history with these various licensing authorities:
  - California Board of Accountancy for certified public accountants (CPAs) and public accountants (PAs).
  - California Tax Education Council (CTEC) for CTEC-registered tax preparers (CRTPs).
  - Internal Revenue Service (IRS) Return Preparer Office of Enrollment for enrolled agents (EAs).
  - The State Bar of California for attorneys.
- Determine who will prepare your tax return before you contract for the service. Avoid tax preparers who delegate work to someone with less experience or knowledge.
- Ask if the tax preparer has a professional organization affiliation. The organization should provide or require its members to obtain continuing education and require them to adhere to an ethics code.
- Avoid tax preparers who guarantee a larger refund than other tax preparers. Given the same information, any qualified tax preparer should arrive at similar numbers.
- Select a tax preparer who can assist you if the IRS or the Franchise Tax Board (FTB) contact you or audit your tax return.

- Understand your tax return. A good tax preparer should clearly answer any questions about your tax return.
- Review all information before you sign your tax return: name, address, social security numbers, or other tax identification numbers.
- e-file and request a direct deposit refund. You generally receive your refund within 10 days.
- Understand the fees and interest rates tax preparers may charge on Refund Anticipation Loans (RALs).

## Preparer Tax Identification Number Requirement:

All paid tax return preparers are required to obtain a Preparer Tax Identification Number (PTIN) from the IRS and renew it annually.

Go to [irs.gov](https://www.irs.gov) and search for **choose a tax professional** for additional information.



### Avoid a tax preparer who:

- Does not provide you a copy of your tax return.
- Does not exercise due diligence in tax return preparation.
- Charges unconscionable tax return preparation fees.
- Asks you to sign a blank tax return, or sign a tax return in pencil.
- Does not provide a PTIN on your tax return.
- Refuses to sign your tax return or complete the required tax preparer information.
- Is not properly registered or licensed, including new IRS regulations.

## Report Fraudulent Tax Preparers

Contact IRS

Website: Go to [irs.gov](https://www.irs.gov) and search for **preparer complaint**.

Phone: 800.829.0433

Contact FTB

Website: Go to [ftb.ca.gov](https://www.ftb.ca.gov) and search for **report tax fraud**.

Phone: 800.540.3453