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preparers are telling taxpayers that they need to make the Affordable Health Care Act's individual shared responsibility payments directly to the tax preparer. Obamacare is..

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Reports are popping up around the country that unlicensed and crooked income tax preparers are telling taxpayers that they need to make the Affordable Health Care Act's **individual shared responsibility** payments directly to the tax preparer. The ACA is also known as Obamacare. As a result, the **IRS** is warning that taxpayers should choose their tax professional carefully .

The IRS reminds individuals who owe the [payment](#) that it should be made only with

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unscrupulous return preparer targeting taxpayers with limited English proficiency and, in particular, those who primarily speak Spanish.

These preparers are asking for direct payment to them, but their reasons vary. Methods include:

- telling individuals that they must make an individual shared responsibility payment directly to the preparer because of their immigration status,
- promising to lower the payment amount if the client pays it directly to the preparer, or
- demanding money from individuals who are exempt from the individual shared responsibility payment.

If you believe you have been targeted by an unscrupulous preparer or you have been financially affected by a tax return preparer's misconduct or improper tax preparation practices, you can report it to the IRS on [Form 14157, Complaint: Tax Return Preparer](#).

Taxpayers who are unsure if they must make a payment can use our Interactive Tax Assistant tool – [Am I required to make an Individual Shared Responsibility Payment?](#) – to help determine if they qualify for an exemption or owe the payment.

Choose a Tax Preparer Carefully –

Tax preparers who are CPAs, Enrolled Agents (EAs) or attorneys are the only professionals who meet the requirements to represent taxpayers on their behalf and in front of the IRS if there is an audit.

Tips about Individual Shared Responsibility Payments

- Payments are not required for individuals who had coverage or qualify for an [exemption](#) for each month of the year.

- Individuals who are not U.S. citizens or nationals, and are not lawfully present in

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payments due, employers should pay 10% of the United States Treasury. In most cases, the shared responsibility payment reduces a taxpayer's refund. If there is no refund, the payment will increase the amount a taxpayer owes on the tax return.

Find out more about the tax-related provisions of the health care law at [IRS.gov/aca](https://www.irs.gov/aca).

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