## **CPA**

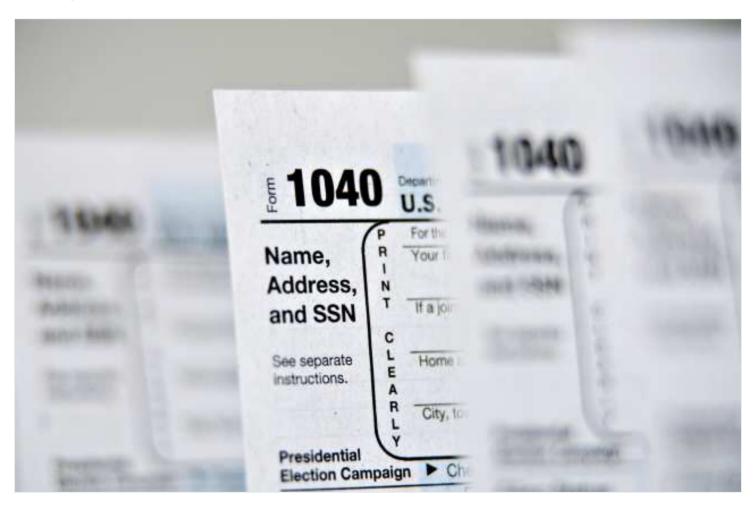
## Practice **Advisor**

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The has launched a new, online public directory of tax return preparers. This searchable directory on IRS.gov will help taxpayers find a tax professional with credentials and select qualifications to help them prepare their tax returns.

"This new directory will be a practical tool for the millions of Americans who rely on the services of a paid return preparer," said IRS Commissioner John Koskinen. "Taxpayers can also look to these tax professionals for help if they have questions

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practice abroad. Tax return preparers with PTINs who are not attorneys, CPAs, enrolled agents or AFSP participants are not included in the directory, nor are volunteer tax return preparers who offer free services.

The directory can also be a resource for taxpayers who may want to get help from tax professionals on the Affordable Care Act tax provisions that affect returns filed this year.

The vast majority of people will only have to check a box on their federal income tax returns to indicate they had health coverage. Others may have Marketplace coverage with tax credits, have exemptions or need them, or may have to make a payment because they could afford to buy health insurance but chose not to.

The IRS provides extensive information on IRS.gov/aca to help taxpayers better understand the details of the new health care law. Many tax professionals, including those listed on the new directory, will be able to help taxpayers understand these changes.

More than 140 million individual tax returns were filed last year, and more than half of them were prepared with the help of a paid return preparer. To help taxpayers navigate the different types of professional tax help available, last December, the IRS unveiled IRS.gov/chooseataxpro, a page that explains the different categories of professionals. Taxpayers can also use a new partner page available on IRS.gov that provides links to the web sites of national non-profit tax professional groups, which can help provide additional information for taxpayers seeking the right type of qualified help.

The IRS also offers free tax return preparation for eligible taxpayers. But whether using a paid tax professional, relying on the help of a volunteer or preparing their own returns, taxpayers should consider preparing and filing their returns

electronically. Electronic filing is the easiest way to file a complete and accurate tax

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