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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3710 - Identification of Return Preparers

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Section 3710

A. Provision(s) covered: RRA § 3710 Identification of Return Preparers (Amends § 6109 of the Code).

B. Background: The Code currently provides that any return or claim prepared by an income tax return preparer must bear the social security number of the return preparer.

C. Change(s): The provision authorizes the IRS to approve alternatives to social security numbers to identify income tax return preparers.

D. Impact: The Service will need to consider alternatives to social security numbers to identify income tax return preparers.

E. Necessary Actions

1. Consider alternatives to social security numbers to identify income tax return preparers. Solicit from professional stakeholders alternative methods of preparer identification.
2. Revise procedures to accept alternative method of identification.
3. Issue guidance regarding the accepted alternative method of identification.

F. Other Special Comments: None.

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