

## Durbala R Joseph

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**Sent:** Thursday, January 8, 2026 6:48 PM  
**To:** \*TS M&P TFP PRA Comments  
**Cc:** BoD@COsEA.org  
**Subject:** [EXT] OMB Number: 1545-1726 – Public Comment Request Notice

Greetings,

In response to [IRS Notice 2025-20271](#) Comment Request on Guidance Governing Practice Before the Internal Revenue Service, the [Colorado Society of Enrolled Agents](#) provides the following feedback for consideration to best protect the efficacy of the US tax system:

- Contrary to the Supreme Court's 'Loving' Decision, practice before the IRS must include preparing and filing all tax forms.
- Tax return preparers who engage in preparing tax forms for hire must be licensed or otherwise regulated and adhere to specific standards.
- These standards must include accountability for all claims made on tax forms and accessibility to explain them when questions arise.

*Respectfully Submitted,*

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