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From: j.salvato@salvatotax.com
Sent: Thursday, January 8, 2026 5:42 PM
To: *TS M&P TFP PRA Comments
Subject: [EXT] Public Comment on Information Collection for Practice Before the IRS (OMB 1545-1726)

To Whom It May Concern,

I am submitting this comment in response to Notice 2025–2027 regarding information collection requirements related to practice before the Internal Revenue Service.

The current framework draws a distinction between “practice before the IRS” and paid tax return preparation, despite the fact that paid preparers directly interpret tax law, apply taxpayer elections, and submit representations to the IRS that materially affect enforcement, compliance, and taxpayer outcomes. From an administrative and compliance perspective, paid tax return preparation functions as practice before the IRS in all but name.

This distinction creates inefficiency in information collection and oversight. The IRS currently collects extensive enrollment, suitability, and continuing education information for practitioners who represent taxpayers, while simultaneously allowing uncredentialed paid preparers to submit returns without comparable information collection, despite the fact that the majority of taxpayer interactions with the IRS originate at the return preparation stage.

From a Paperwork Reduction Act standpoint, this fragmented approach increases downstream burden on both the IRS and taxpayers. Errors originating from uncredentialed preparation lead to additional notices, examinations, correspondence, and enforcement activity, all of which require additional information collection after the fact. A more streamlined approach would align information collection at the front end by treating paid tax return preparation as practice before the IRS for purposes of enrollment and competency standards.

I recommend that Treasury and the IRS evaluate whether existing information collections related to enrollment, renewal, and continuing education would be more effective and less burdensome overall if applied uniformly to all paid tax return preparers. Such an approach would improve data quality, reduce downstream corrective actions, and better protect taxpayers while remaining consistent with the objectives of the Paperwork Reduction Act.

Thank you for the opportunity to provide public comment.

Sincerely,
James Salvato