



CLIENT EDUCATION BRIEFING

Understanding Your Taxpayer Rights

The right to retain representation, and what it means for you

Among the ten rights guaranteed to every taxpayer under the Taxpayer Bill of Rights is one clients rarely think about until they need it most: the right to retain representation. This right sits at the center of how Crossbridge Global Tax works with clients, so we want you to understand exactly what it means and how to use it.

In plain terms, you never have to face the IRS alone. You may choose an authorized representative to act on your behalf in any interaction with the IRS, and once that representative is in place, you generally don't need to appear in person at all.

PART ONE

Your Right to Representation

PART ONE • 01

The Core Right

You are never required to face the IRS without help.

The Taxpayer Bill of Rights guarantees that every taxpayer may retain an authorized representative of their choice to handle their dealings with the IRS. This applies at every stage, from audits and appeals to collection matters and routine correspondence.

IN PRACTICE, THIS MEANS

- You may designate a representative to attend IRS interviews in your place, and you are not required to attend yourself unless the IRS formally summons you.
- If you are in a meeting with the IRS and decide you want to consult a representative, the IRS must generally suspend the interview to let you do so.



PART ONE • 02

Who Can Represent You

Not everyone qualifies, and paperwork is what makes it official.

Eligible representatives include attorneys, certified public accountants, enrolled agents, enrolled actuaries, and other practitioners the IRS has specifically authorized to practice before it. The one disqualifying factor is straightforward: the individual cannot be currently disbarred or suspended from practice before the IRS.

ELIGIBLE REPRESENTATIVES

- Attorneys
- Certified public accountants
- Enrolled agents
- Enrolled actuaries
- Other practitioners specifically authorized to practice before the IRS

To act on your behalf, your representative submits a written power of attorney, most commonly IRS Form 2848, Power of Attorney and Declaration of Representative. Once that form is on file, the IRS will correspond directly with your representative and generally allow them to speak, negotiate, and receive confidential information for the matters and tax periods you specify.

PART ONE • 03

If Cost Is a Concern: Low Income Taxpayer Clinics

Representation is a right regardless of income.

For individuals whose income falls below certain thresholds, Low Income Taxpayer Clinics (LITCs) are independent organizations that provide assistance, often for little to no cost.

WHAT LITCs CAN DO

- Represent taxpayers before the IRS and in court in audits, appeals, and collection disputes
- Provide information about taxpayer rights and responsibilities in multiple languages

Clinics can be located through IRS.gov or by calling 800-829-3676. This is worth knowing even if it doesn't apply to your own situation, since you may encounter someone who needs it.



PART TWO

Why This Right Matters

An IRS interview, audit, or collection notice can feel adversarial even when it isn't intended to be. Having an authorized representative changes the dynamic in three concrete ways.

PART TWO · 01

You Are Not Exposed in the Room

Your representative can speak for you, which means an offhand comment made under pressure doesn't become part of the administrative record.

PART TWO · 02

You Get the Benefit of Someone Who Does This Daily

An attorney or enrolled agent who works with the IRS regularly knows the procedural rules, the realistic range of outcomes, and where there is room to negotiate. That knowledge is difficult to replicate on your own, no matter how carefully you prepare.

PART TWO · 03

You Can Pause and Think

If you're in a meeting and something unexpected comes up, your right to consult your representative lets you stop, take stock, and respond deliberately rather than in the moment.

PART THREE

What to Do if You Receive an IRS Notice

IMMEDIATE STEPS

- Don't ignore it, and don't respond to substantive questions before speaking with your representative.
 - Contact Crossbridge Global Tax as soon as you receive any IRS correspondence, even if it looks routine.
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- If we don't already have a Form 2848 on file for the matter in question, we will prepare one so we can speak with the IRS directly.
 - Let us handle the direct contact. That is precisely what this right is designed to allow.

NEXT STEP

How Crossbridge Global Tax Fits In

For most Crossbridge clients, we already hold a power of attorney covering the matters we handle for you, which means this right is already working in the background. If you receive a notice or a call from the IRS regarding something we haven't been engaged on yet, reach out before you respond. We will get the proper authorization in place and take it from there.

Crossbridge Global Tax provides tax planning and compliance services and does not provide legal representation beyond the scope of an executed engagement and power of attorney. This briefing is educational, reflects general rules under the Taxpayer Bill of Rights in effect for 2026, and is not a substitute for advice on your specific situation. Please contact your Crossbridge advisor to discuss how these rights apply to any notice or inquiry you've received.

Source: IRS Taxpayer Bill of Rights, "Understanding Taxpayer Rights: The Right to Retain Representation," IRS.gov Newsroom (Tax Tip 2021-161).