Form **3975**

Department of the Treasury Internal Revenue Service

Tax Professionals Annual Mailing List Application and Order Blank

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OMB No. 1545-0351

2004



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Form **3975** (7-2004)

Responsibilities of Return Preparers

The importance of the role of income tax preparers is recognized in the Internal Revenue Code, which contains provisions that regulate conduct. These provisions include civil tax penalties that can be imposed on return preparers who:

- Fail to meet disclosure requirements and certain administrative actions,
- 2. Engage in certain prohibited practices, or
- Understate a taxpayer's tax liability on any return or claim for refund.

For more information, see **Pub. 947,** *Practice Before the IRS and Power of Attorney;* **Circular 230,** *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the IRS;* IRS Notice 90-20, 1990-1 C.B. 328; Rev. Proc. 95-95, 1995-2 C.B. 457, IRS Sections 6060, 6109, 6662, 6694, 6695, and 7216; and related income tax regulations.

Privacy Act and Paperwork Reduction Act Notice. — The Privacy Act and the Paperwork Reduction Act require that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

As a member of the Tax Professional's Program, your response is voluntary to obtain a benefit: the tax items and tax information offered via this distribution program. If you do not submit the requested information, we may not honor your application to maintain your participation in the Tax Professional's Program.

You are not required to provide information requested on a form that is subject to the Paperwork Reduction Act **unless** the form displays a valid OMB control number.

Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete Form 3975 will vary depending on individual circumstances. The estimated average time is 3 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to:

Tax Products Coordinating Committee SE:W:CAR:MP:T:T:SP 1111 Constitution Ave. NW Washington, DC 20224

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