

# The Taxpayer Protection Act of 2015

*United States Senator Ron Wyden*

The bill gives the Department of Treasury and the Internal Revenue Service (IRS) authority to regulate paid tax return preparers. The bill requires that tax return preparers demonstrate competency to advise and assist persons in preparing tax returns, claims for refund, and associated documents. The proposal is in response to *Loving v. IRS*, a federal appeals court decision which significantly weakened taxpayer protections.