

## **Who May Represent Taxpayers During the Administrative Tax Process?**

South Carolina Code Ann. Section 12-60-90

1. Attorneys and certified public accountants.
2. Enrolled agents – An “enrolled agent” has demonstrated special competence in federal taxation by passing a written examination administered by the Internal Revenue Service or through employment with the Internal Revenue Service.
3. Partners may represent their partnership.
4. Corporate officers may represent their corporation.
5. Fiduciaries and their full-time employees may represent the entity for which they are a fiduciary.
6. Full-time employees may represent their employer.
7. Individuals may represent themselves or a member of their immediate family if the individual is not compensated.
8. Real estate appraiser who is registered, or certified in this state.