

# THE ROLE OF TAX PREPARERS ON TAXPAYERS' TAX COMPLIANCE: LITERATURE REVIEW

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## ABSTRACT

The works that analyze tax preparers' role, on tax compliance, can be divided into two major groups. Researches that examine the taxpayers' major objective, in the using of tax preparers, which indicate mostly their perception of tax complexity. Secondly, studies discussing tax agents' behavior. The works analyzed aren't unanimous in classifying the tax preparers' impact as positive, or negative. Also there isn't consensus in the identification of tax professional behavior' determinants, however, it's possible to identify the factors most studied by researchers: the clients' importance, the severity of penalties, their likely to take risks and their tax knowledge.

About the applicability, to the Portuguese case, of these studies, mostly from the US, we verify it's not possible without a careful selection and adaptation, because they are two different realities, especially in two key aspects, the type of the most problematic taxpayers and the application of the penalties.

## KEYWORDS

Tax Agent. Tax Compliance. Tax knowledge. Tax preparer. Taxpayer