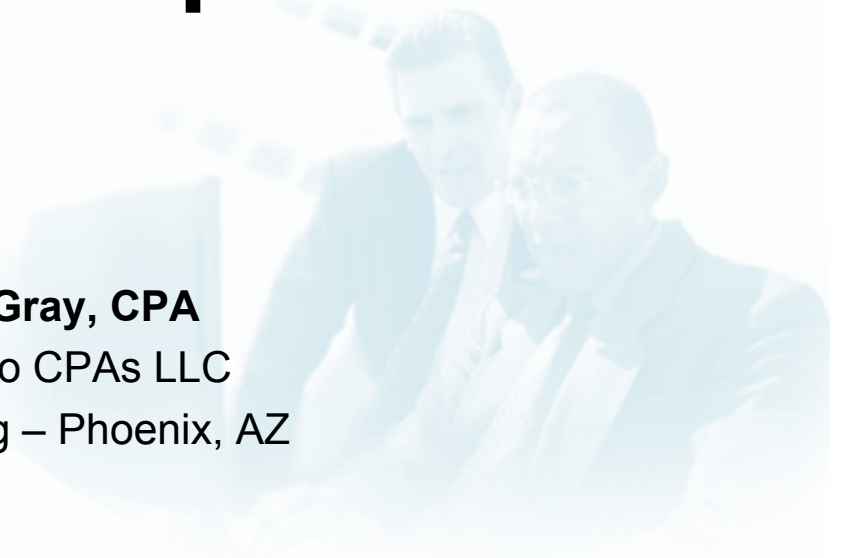




IRS Debates Preparer Requirements

Presented by Larry L. Gray, CPA
AGC-Alfermann Gray & Co CPAs LLC
2009 NASBA Annual Meeting – Phoenix, AZ





Who is a Part of This “Tax Preparer Review”

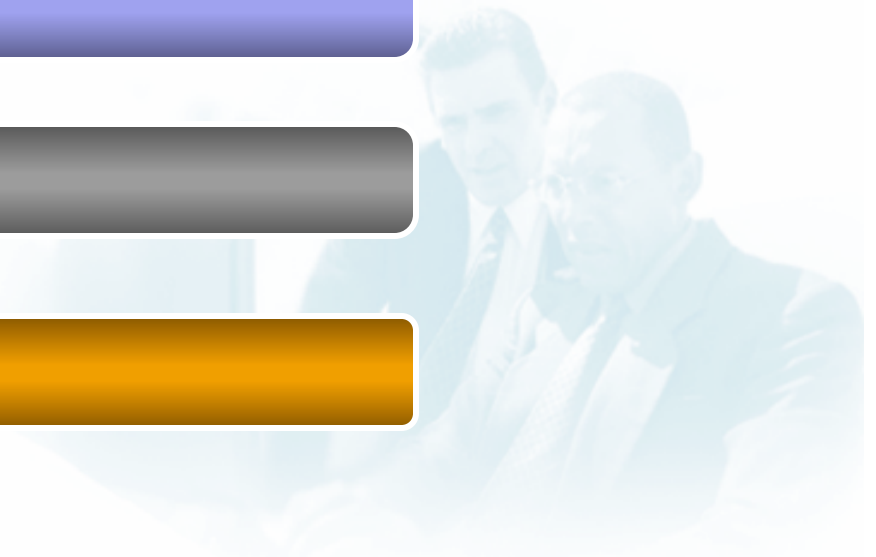
➤ Commissioner of the IRS

➤ OPR

➤ Congress

➤ President

➤ TIGTA /GAO





What is a Tax Preparer

➤ **Circular 230**

➤ **Non-Circular 230**

➤ **The “Other Preparer”**





Washington – Moving Target

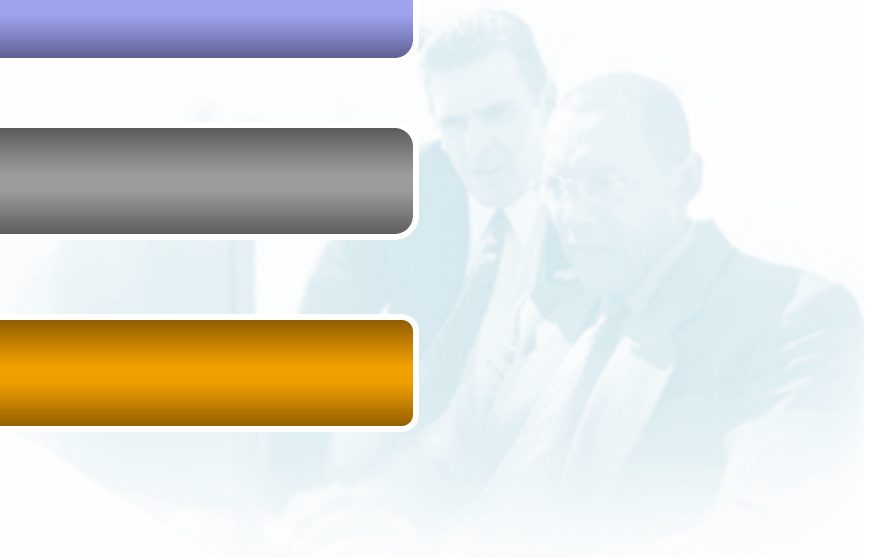
➤ Title 26 vs. Title 31

➤ OPR – Expanding

➤ Preparer Review

➤ 6694

➤ 7216





The 5 “E” Model

➤ **Entry into tax practice**

➤ **Practice**

➤ **Enforcement**





The Washington View

➤ OPR

➤ AICPA

➤ NASBA

➤ State Boards of Accountancy





Future – Short Term

➤ **Registration**

➤ **One ID Number**

➤ **CPE**





Future – Long Term

➤ **Licenser**

➤ **Exam – for “Who”**

➤ **CPE**

➤ **Ethics**





Future

NASBA's POSSIBLE ROLE

REGISTRATON

COMMUNICATIONS

ENFORCEMENT

BARRIERS FOR
THE PROFESSION?





IRS Tax Preparer Requirements

CONCLUSION





IRS Tax Preparer Requirements

FOR ADDITIONAL INFORMATION

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