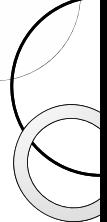


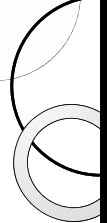
## The IRS PTIN Program: What Does it Mean to a Regulator?

Larry Gray, CPA  
AGC-Alfermann Gray & Co CPA's LLC.  
NASBA Regional Meetings – 2011  
June 10 – Omaha, NE  
June 24 – Point Clear, AL



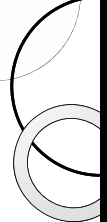
## The New Program

- PTIN
- Circular 230 – Revised
- Office of Professional Responsibility (OPR)
- Registered Preparer Office (RPO)



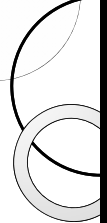
## PTIN: Who Needs One?

- Paid Preparers
- Education
- Testing
- Responsibility
  - Firm
  - Staff



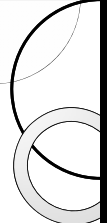
## Right to Practice

- New Definition
  - Representation
  - Limited Right to Practice
  - Preparation of Return
  - Type of Returns



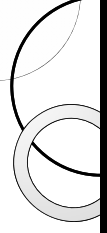
## What is “Practice Before the IRS?”

- All matters connected with a presentation to the IRS including, preparing and filing documents, communicating with the IRS, rendering written advice..., and representing a client at meetings. 10.2(4)
- See Pub. 947



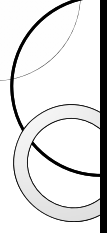
## Players

- RPO
- OPR
- State Board
- NASBA



## RPO - Role

- PTIN
- Registration
- Testing
- CE/CPE
- Renewal
- Compliance
- Referrals



## OPR - Role

- Professional Standards
- Ethics
- Circular 230
- Enforcement



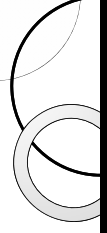
## What is Circular 230?

- Enabling Legislation = Title 31 Part 10, Section 330 et seq.(1884)
- Treasury Regulations Covering Practice Before the IRS
- Prior Regulations Renumbered to “230” in 1921 – Most Recent Revisions – 2007
- Governs Practice by Attorneys, CPAs, Enrolled Agents, and Others Before the IRS



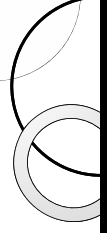
## OPR - Objectives

- Regulation and Oversight of Tax Practitioners
- Enforcement and Sanction Initiatives
- Referrals
- Stakeholder Outreach and Awareness



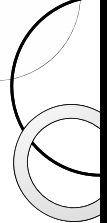
## OPR

- Impact of Circular 230 Proposed Revisions
- Responsibilities of OPR vs. RPO
- Compliance vs. Enforcement



## Areas of Circular 230 for State Boards to Look At (see handout)

- 10.21 Knowledge of Client's Omission
- 10.22 Diligence as to Accuracy
- 10.23 Prompt Disposition of Pending Matters
- 10.29 Conflicting Interests
- 10.35 Requirements for Covered Opinions



## Areas of Circular 230 for State Boards to Look At (see handout)

- 10.33 Best Practices for Tax Advisors
- 10.34 Standards with Respect to Tax Returns and Documents, Affidavits and Other Papers
- 10.36 Procedures to Ensure Compliance
- 10.37 Requirements for Other Written Advice



## State Board - Role

- CPE Approval
- CPE Oversight
- Firm Compliance
- Referrals

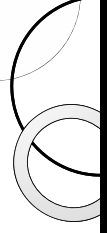
## New – PTIN Rules

	CPA	Non-CPA Staff
PTIN	X	X
Circular 230	X	X
Individual/CPE	X	—
Firm	X	X
Test	—	—

## Players - Roles

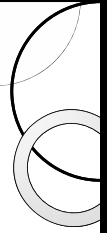
	State Board	IRS - RPO	OPR
Regulator	License	PTIN	Right to Practice
Oversite			
Enforcement			





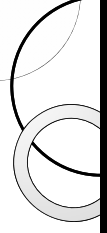
## Penalties to Discipline

- 6662
- 6694
- OPR
- State Board



## NASBA - Role

- Coordinator
- CPE Approval
- Public Image
  - CPE
  - License vs. Credential



FOR ADDITIONAL INFORMATION

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