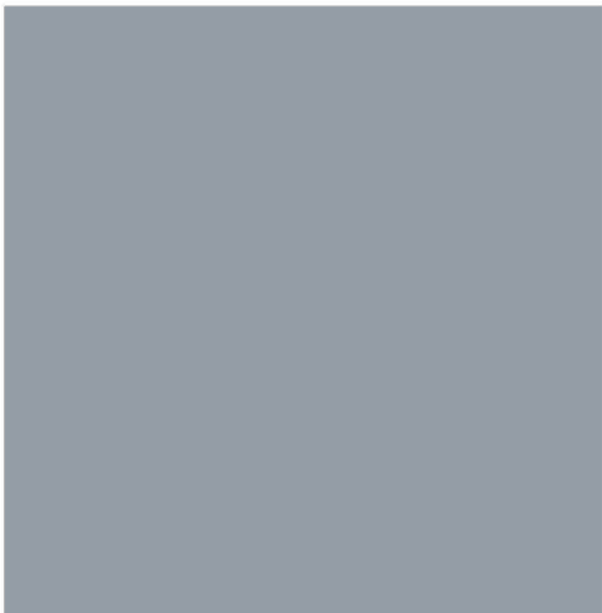
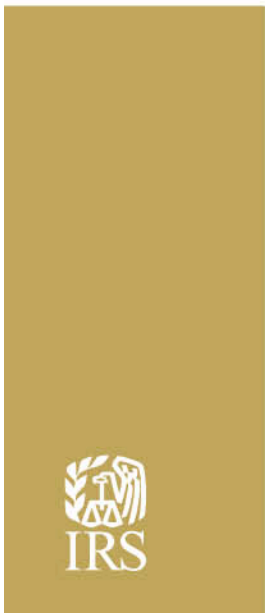
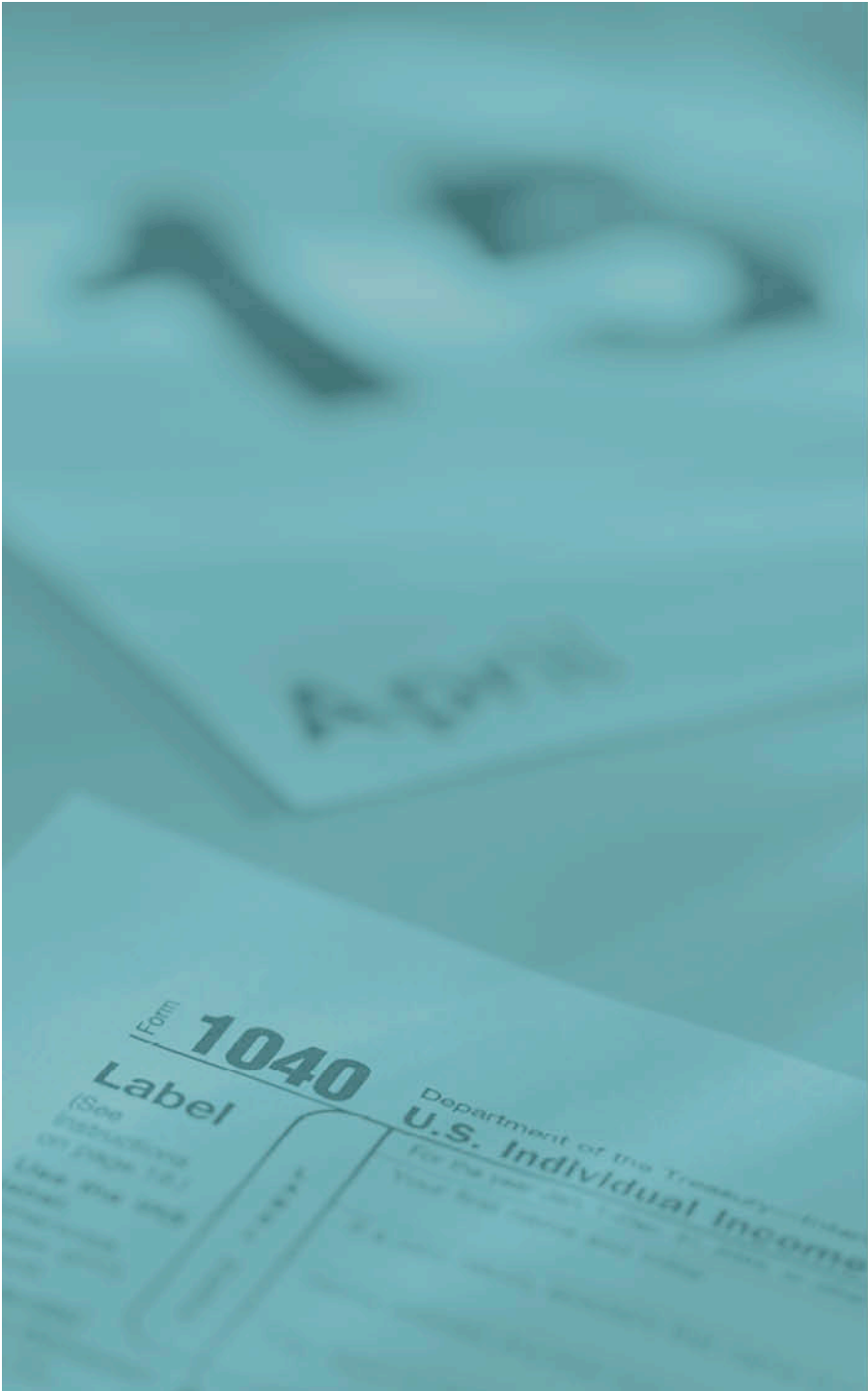


An update from: Leann Ruf, Chief, Communications





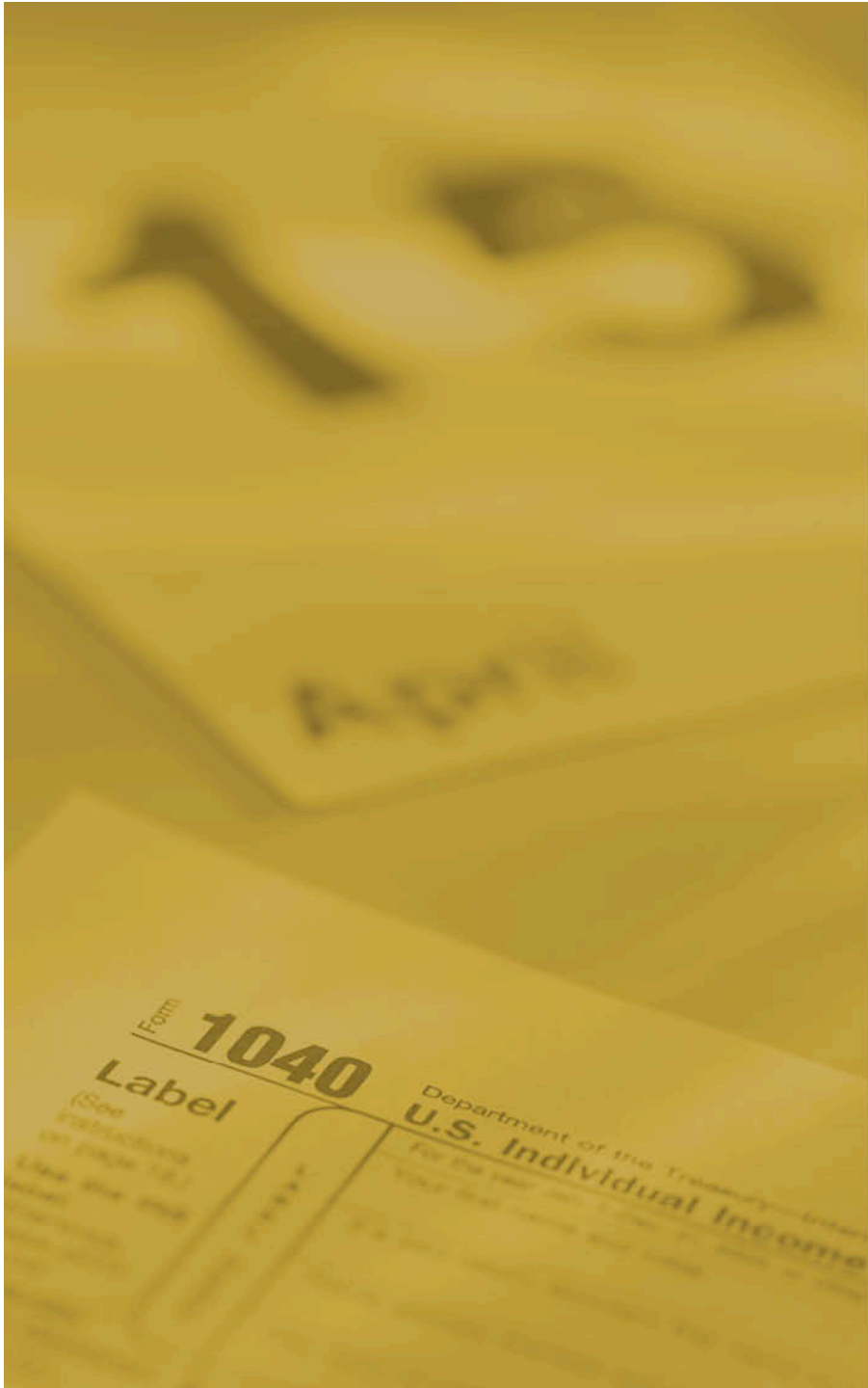
Phase One

PTINs for everyone

Preparer Tax Identification Numbers

www.irs.gov/taxpros

- Required for all paid preparers
- Online or paper application - \$64.25
- Almost 740,000 to date
 - 95% online
 - 62% not an attorney, CPA or EA (“provisional” PTINs)
- Renewal season underway - \$63.00
 - All expire December 31



Phase Two What's next?

Overview of Return Preparer Requirements

www.irs.gov/taxpros

Category	PTIN	Tax Compliance Check	Background Check	IRS Test	Continuing Education	Practice Rights
Enrolled Agents	Yes	Yes	No	Yes	72 hrs / 3 yrs	Unlimited
Registered Tax Return Preparers	Yes	Yes	Proposals Pending	Yes	15 hrs yr	Limited
CPAs	Yes	Yes	No	No	Varies	Unlimited
Attorneys	Yes	Yes	No	No	Varies	Unlimited
Supervised Preparers	Yes	Yes	Proposals Pending	No	No	Limited
Non-1040 Preparers	Yes	Yes	Proposals Pending	No	No	Limited

Registered Tax Return Preparer

www.irs.gov/taxpros

- Initial requirements:
 - Pass a tax compliance check
 - Pass a background check
 - Pass a competency test
- Ongoing requirements:
 - Obtain annual continuing education courses
 - Renew PTIN annually
- Notice 2011-45 restricts use of this term until requirements are met

Supervised Preparers and Non-1040 Preparers

www.irs.gov/taxpros

- Supervised preparers
 - Those who
 - Do not sign returns,
 - Are employed by attorney, CPA, or EA firms, and
 - Are supervised by an attorney, CPA, or EA
- Non-1040 preparers
 - Those who do not prepare any Form 1040 series returns

Testing

www.irs.gov/taxpros

- Test specifications, study materials at www.IRS.gov/taxpros/tests
 - One level, Form 1040 preparation only
 - One time requirement, not annual
- Schedule at Prometric testing centers
- Estimated fee range: \$100-125
- Estimated start date November 2011
- Provisional PTIN holders have until end of 2013

Continuing Education

www.irs.gov/taxpros

- Annual requirement beginning in 2012 for Registered Tax Return Preparers and RTRP Candidates with PTINs:
 - 3 hours of federal tax law updates
 - 2 hours of ethics
 - 10 hours of federal tax law
- Obtain from approved providers
 - Public list will be on www.IRS.gov/taxpros/ce

Who can be an approved provider?

- i. An accredited educational institution
- ii. A provider recognized by the licensing body of any state, territory, or possession of the U.S.
- iii. A provider recognized and approved by a qualifying organization (an “accrediting organization”)
- iv. A professional organization, society, or business recognized by the IRS

Pending activities

www.irs.gov/taxpros

- Guidance on how to apply to become an “accrediting organization”
- Revised Form 8498, CE Provider Application
- New application procedures for all categories
 - Kinsail Corporation selected to administer
- Guidance on providing course completion information to the IRS

Transition to New Governance Structure

www.irs.gov/taxpros

Return Preparer Office

David Williams, Director

- PTIN System
- Initial Suitability
- Testing
- Continuing Education
- Compliance

Office of Professional Responsibility

Karen Hawkins, Director

- Adherence to ethical conduct and professional standards

More information

www.irs.gov/taxpros

- IRS.gov/ptin
- IRS.gov/taxpros/tests
- IRS.gov/taxpros/ce
- Facebook.com/irstaxpros
- Twitter.com/irstaxpros
- YouTube.com/irsvideos (irstaxpros playlist)
- 1-877-613-PTIN (7846)