

# IRS News Release

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## **IRS Sends Test Results; First Registered Tax Return Preparer Certificates**

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WASHINGTON — The Internal Revenue Service today announced that it has begun providing test results to tax return preparers who have taken the new return preparer competency test. Those who pass the test and a tax compliance check will be given a new designation: Registered Tax Return Preparer.

Since the test became available in November 2011 it has been in a calibration phase as the IRS validated the test questions and set the passing score. This phase has now ended. The 120-question test has a perfect score of 500. Preparers must score 350 or higher to receive a passing grade.

All individuals who have taken the test to date were recently sent a letter from the IRS informing them whether they passed or failed. Those who pass the test must still pass a tax compliance check performed by the IRS, which will generally be completed within a couple of weeks after the test score is issued. Those individuals passing both the test and the tax compliance check will be sent a Registered Tax Return Preparer certificate. Only those tax return preparers who have received a Registered Tax Return Preparer certificate may call themselves Registered Tax Return Preparers.

The test is part of a larger IRS effort to ensure competency and professional standards in the tax preparation industry. All paid tax return preparers must obtain and annually renew a Preparer Tax Identification Number (PTIN). Certain return preparers must also complete 15 hours of continuing education annually, pass the one-time competency test by Dec. 31, 2013, and pass a tax compliance check.

Certified Public Accountants, attorneys and Enrolled Agents are exempt from the new continuing education and testing requirements because they already have separate requirements. Also exempt are non-signing preparers supervised by CPAs, attorneys or Enrolled Agents and those who do not prepare the Form 1040 series.

Although preparers have nearly two years to take the test, the IRS encourages them to complete the requirement as soon as they can.

Preparers with a testing requirement can schedule the test by accessing their PTIN account at [IRS.gov/ptin](http://IRS.gov/ptin). The test can be taken at more than 260 sites and the test fee is \$116.

Preparers can find more details about the test at [IRS.gov/taxpros/tests](http://IRS.gov/taxpros/tests). There are helpful resources available such as a Candidate Information Bulletin, which provides a list of recommended study materials; a test demonstration; and a video of what to expect on test day.

Testing will be suspended for a two week period beginning April 1 and resume on April 16, 2012. Those taking the test on or after April 16th will receive immediate test results at the test center after completion of the test.

### **Special Enrollment Examination remains unchanged**

The process for individuals to become an Enrolled Agent remains unchanged. Most Enrolled Agents have passed a comprehensive three-part IRS test (the Special Enrollment Examination) covering individual and business standards and representation rules. Enrolled Agents also must complete 72 hours of continuing education every three years.

More information on the Special Enrollment Examination and the Registered Tax Return Preparer Competency Test is available at [www.IRS.gov/taxpros/tests](http://www.IRS.gov/taxpros/tests).