

# INTERNAL REVENUE SERVICE

## *Registered Tax Return Preparer Test*

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### *Candidate Information Bulletin*

Effective October 1, 2011

*Schedule online at [www.irs.gov/ptin](http://www.irs.gov/ptin)*

*Published by*

PROMETRIC 

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# Introduction

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## *A message from the IRS*

As of January 1, 2011, all paid tax return preparers must obtain a Preparer Tax Identification Number (PTIN) before preparing returns. If you already have a PTIN, you must renew it each year.

Some preparers must take and pass a competency test in order to obtain a PTIN. Certified Public Accountants, attorneys, Enrolled Agents and individuals who do not prepare 1040-series returns are exempt from the testing requirement. Some preparers who are supervised by Certified Public Accountants, attorneys, and Enrolled Agents may also be exempt. To determine if you are required to take the test, review the Frequently Asked Questions at [www.irs.gov/ptin](http://www.irs.gov/ptin).

The IRS is considering requiring certain tax return preparers to undergo a background check as part of the PTIN requirements. If it is determined you need to undergo a background check in the future, the IRS will contact you with instructions.



**Note** If you already have a provisional PTIN, you have until the end of 2013 to take and pass the competency test.

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## *At a glance*

Prometric has been selected to develop and administer the Registered Tax Return Preparer test. The information contained in this bulletin will help explain the steps needed to take the test.



### *To take the Registered Tax Return Preparer Test*

- 1 Review this bulletin thoroughly to understand the test requirements.
- 2 Schedule and pay for testing appointments using your online PTIN account at [www.irs.gov/ptin](http://www.irs.gov/ptin).
- 3 Prepare for your test. The content outline listed in this bulletin on Page 9 is the basis for the test.
- 4 Bring the required identification to the test center. (See Page 5.)



### *To get answers not provided in this bulletin*

Direct all questions and requests for information about the testing process to:

**Prometric**

Attn: IRS Registered Tax Return Preparer Test  
1260 Energy Lane  
St. Paul, MN 55108  
Scheduling: **855.IRS.EXAM** (855.477.3926)  
Web site: [www.irs.gov/ptin](http://www.irs.gov/ptin)

## Scheduling your appointments

The Internal Revenue Service (IRS) has contracted with Prometric to conduct its competency test. Prometric provides computerized testing at test centers throughout the world. The IRS and Prometric are working together closely to ensure that the test meets federal requirements as well as professional examination development standards.

### Obtain a PTIN

Before you can take the competency test, you must apply for a Preparer Tax Identification Number (PTIN) from the IRS.

#### To get your PTIN online

The IRS Tax Professional PTIN Sign-up System is available at [www.irs.gov/ptin](http://www.irs.gov/ptin). Once online, you will need to:

- **Create Your Account** — Provide your name, email address, and security question information. The system will then email your temporary password, which you will change when you go back to enter your information in the PTIN application.
- **Apply for Your PTIN** — Complete the online application by providing personal information, information about your previous year's tax return, professional credentials, and more.
- **Pay Your Fee** — Make your payment of \$64.25 by credit card, direct debit, or eCheck.
- **Get Your PTIN** — After the bank confirms your payment, you will receive your PTIN. You will be able to view your next steps, including any testing requirements, through your online PTIN account.

It takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, **Form W-12** IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 4-6 weeks to process.

#### PTIN renewal

PTINs must be renewed annually by December 31 for the following year. Renewal Open Season begins each year in mid-October.

#### Exemptions from testing

The following individuals are exempt from testing:

- Attorneys, Certified Public Accountants, and Enrolled Agents who are active and in good standing with their licensing agency.
- Supervised preparers (those who do not sign returns but are employed by attorney or Certified Public Accountant firms or other recognized firms at least 80% owned by attorneys, Certified Public Accountants, or Enrolled Agents, and who are supervised by an attorney, Certified Public Accountant, or Enrolled Agent). More information about supervised preparer requirements can be found in IRS Notice 2011-6 online at <http://www.irs.gov/pub/irs-utl/n-11-06.pdf>.
- Those who do not prepare Form 1040 series returns. (Note: Forms 1040-PR and 1040-SS are considered non-1040 series returns for this purpose; tax professionals who only prepare 1040-PR and 1040-SS are exempt from testing.)

## *Scheduling a test*

To schedule a test appointment, visit Prometric's online scheduling system through your PTIN account at [www.irs.gov/ptin](http://www.irs.gov/ptin). You will need your File Number provided to you from the IRS when you obtained or renewed your PTIN. After you complete the scheduling process, you will receive an appointment confirmation email.

If you do not receive your confirmation email, check your SPAM folder and update your email security filter to allow emails from [emailconfirmations@prometric.com](mailto:emailconfirmations@prometric.com). Record and keep this confirmation number for your records — you will need it to reschedule, cancel or change your appointment.

### Testing fee

You must pay a fee each time you schedule an appointment to take the test (fee is paid at the time of scheduling, not at the test center). Accepted forms of payment include: MasterCard, Visa, and American Express. If you are paying by eCheck, you must call 855.IRS.EXAM to schedule your appointment. Testing fees **are not refundable or transferable**.

### Test center locations

Tests are administered via computer at Prometric test centers. Test centers are located in most major metropolitan areas.



**Note** You may take the test at any time during the year **except** during the annual black-out period from April 1 — April 15. During this time, the test is unavailable while the system is updated.

## *Rescheduling an appointment*

If you need to reschedule a test appointment for another date, time or location, you must contact Prometric.

**Rescheduling fees** will apply as follows:

- **No fee** if you reschedule at least **30 calendar days** prior to your appointment date.
- **\$35 fee** if you reschedule **five to 29 calendar days** before your appointment date.
- **Another full test fee** if you reschedule **less than five calendar days** before your appointment date.



**Note** Rescheduling a test appointment must be done online through your PTIN account at [www.irs.gov/ptin](http://www.irs.gov/ptin) or by calling **855.IRS.EXAM**. You cannot reschedule an appointment by fax, email or voicemail. Customer Service Representatives are available to take your call Monday through Friday, between 8 a.m. and 8 p.m. Eastern Time.

### If absent or late for your appointment

If you miss your appointment or arrive late and are not allowed to test, your entire fee will be forfeited and you must pay another fee to schedule a new test appointment.

## Emergency closings

Severe weather or an emergency could require the cancellation of all scheduled tests on a particular day. If this occurs, Prometric will attempt to contact you by phone or email. You may also check for test center closures at [www.prometric.com/sitestatus](http://www.prometric.com/sitestatus). If the test center is closed, your test appointment will be rescheduled without a rescheduling fee.

If a test center is open and you choose not to appear for your appointment, your fee will be forfeited. You must then reschedule your test appointment and pay another full fee.

### *Special test considerations*

**ADA accommodation.** If you require testing accommodations under the Americans with Disabilities Act (ADA), please call Prometric at 877.347.5080 to obtain an accommodation request form.

**ESL note.** If English is your second language, please note that a language barrier is not considered a disability.

## *Taking your test*

### *Overview of the test*

The Registered Tax Return Preparer competency test contains 120 questions, 100 scored questions and 20 experimental questions (see Page 7) in multiple-choice and true or false format. You will have 2.5 hours to complete the test.

The outline below is a list of topics that could be included in the test. Not every topic on the list will necessarily appear on the test, and the list should not be viewed as all-inclusive. However, this list is based on the results of a job analysis survey sent to more than 700,000 tax return preparers who identified the basic knowledge needed for tasks performed by minimally competent Registered Tax Return Preparers. Complete test specifications outlining the test subsections begin on Page 9.

### **Registered Tax Return Preparer Test Content Outline**

#### **100 scored questions, 2.5 hours**

Subject Area
Domain 1 Preliminary Work and Collection of Taxpayer Data
Domain 2 Treatment of Income and Assets
Domain 3 Deductions and Credits
Domain 4 Other Taxes
Domain 5 Completion of the Filing Process
Domain 6 Practices and Procedures
Domain 7 Ethics



**Note** Through March 31, 2012, all references on the test are to the Internal Revenue Code, as amended through December 31, 2010. Unless otherwise stated, all questions relate to calendar year 2010. Circular 230 questions relate to Circular 230 with a revision date of August 2011.

## Test center procedures

Your test will be administered via computer at a Prometric test center. You do not need any computer experience or typing skills to take your test. Before you start the test, you will receive a personalized introduction to the testing system. You can also take a pre-test computer system tutorial if you wish. You may wish to view the video, "What to Expect on Test Day" prior to your testing appointment by visiting [www.irs.gov/ptin](http://www.irs.gov/ptin).

You should arrive at the test center at least 30 minutes before your scheduled appointment.

### Identification required

You must present a valid, nonexpired form of identification before you can test. That identification document **must**:

- Be government-issued (e.g., driver's license, passport, state-issued identification card or military identification card);
- Contain **both** a current photo and your signature (if it does not, you must present two identification cards: one with your photo and one with your signature); and
- Have a name that exactly matches the name used to register for the test (including designations such as "Jr." and "III").



**Important** Failure to provide appropriate identification at the time of testing is considered a missed appointment. As a result, you forfeit your test fee and must reschedule your appointment.

If you cannot provide identification that meets the requirements listed above, contact Prometric at **855.IRS.EXAM before** scheduling your appointment to arrange an alternative way to meet this requirement.

### Reference materials

During the test, you will have access to the following reference materials: Publication 17 (Tax Guide for Individuals), the Form 1040, and Form 1040 Instructions. Electronic reference materials will be provided as exhibits for candidates to use while taking the computer-based test. You **are not allowed** to bring your own reference materials to the test center. Due to the time limit of the test, it is recommended that you research the reference materials only when necessary.

### Calculator usage

You will be able to use an onscreen calculator during the test. At the test center, Prometric will also furnish you with a handheld calculator that is silent, solar or battery-operated and nonprogrammable (without paper tape-printing capabilities or alphabetic keypads) to use during the test. You **are not allowed** to bring your own calculator to the test center.

### Scratch paper

You will be provided with a packet of scratch paper and a pencil to use during the test. You may not bring your own scratch paper or pencil to the test. The test center administrator will collect all scratch paper (used and unused) upon completion of the test. Removing scratch paper from the test center is considered an act of misconduct.

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## *Test center regulations*

To ensure that all candidates are tested under equally favorable conditions, the following regulations and procedures will be observed at each test center. Prometric reserves the right to audio and videotape any testing session.

- 1 You will be continuously monitored by video, physical walk-throughs and the observation window during your test.
- 2 You must present valid (unexpired) and acceptable identification in order to take your test. (See "Identification required" in the above section).
- 3 You are required to sign out on the test center roster each time you leave the test room. You must also sign back in and show your identification to the test center administrator in order to be re-admitted to the test room.
- 4 You are **prohibited** from communicating, publishing, reproducing, or transmitting any part of your test, in any form or by any means, verbal, written, or electronic, for any purpose.
- 5 You **must not** talk to other candidates or refer to their screens, testing materials, or written notes in the test room.
- 6 You **may not** use your own written notes, published materials, or other testing aids during your test. Any materials that you are allowed to use during the test will be provided to you by Prometric at the test site on the day of the test.
- 7 You are **allowed** to bring soft ear plugs or center-supplied noise-blocking headphones into the test room.
- 8 Any clothing or jewelry items allowed to be worn in the test room must remain on your person at all times. Removed clothing or jewelry items must be stored in your locker.
- 9 You **must not** bring any personal/unauthorized items into the test room. Such items include but are not limited to outerwear, hats, food, drinks, purses, briefcases, notebooks, pagers, watches, cellular telephones, recording devices, and photographic equipment. Weapons are not allowed at any Prometric Test center. You will be asked to empty and turn your pockets inside out prior to every entry into the test room to confirm that you have no prohibited items.
- 10 You will be scanned with a metal detector wand prior to every entry into the test room. If you refuse, you cannot test.
- 11 You **must** return all materials issued to you by the test center administrator at the end of your test.
- 12 You are not allowed to use any electronic devices or phones during breaks.
- 13 Your test has no scheduled breaks. If you take an unscheduled break, the test timer will continue to count down.
- 14 Repeated or lengthy departures from the test room for unscheduled breaks will be reported by the test center administrator.
- 15 If you need access to an item stored in the test center locker during a break such as food or medicine, you must inform the test center administrator **before** you retrieve the item. You are not allowed to access any prohibited item (as defined by the IRS).
- 16 You must conduct yourself in a civil manner at all times when on the premises of the test center. Exhibiting abusive behavior towards the test center administrator, or any other staff member of the test center, may result in criminal prosecution.
- 17 To protect the privacy of all testers, the test center administrator can neither confirm nor deny if any particular individual is present or scheduled at the test center.



**18** Persons not scheduled to take a test are not permitted to wait in the test center.

**If questions arise.** Test center administrators are not allowed to answer any questions pertaining to the test content. If you do not understand a question on the test, you should answer the question to the best of your ability.

Failure to follow any of these security procedures may result in the disqualification of your test. The IRS takes candidate misconduct, including cheating on the Registered Tax Return Preparer test, very seriously. If the IRS determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of test scores, disqualification from subsequent test administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained a Registered Tax Return Preparer certificate, the IRS may rescind the certificate.

### *Question types*

The questions in your test are mostly multiple-choice, with some true or false questions. Three different multiple-choice formats are used, each of which provides four options from which you choose your answer. Examples of each multiple-choice format, as well as a true or false example, are shown below.

#### **Format 1—Direct question**

An individual taxpayer's return consists of Form 1040 and Schedule C. Without an extension, what is the normal due date of the return?

- A. March 15
- B. October 15
- C. April 15
- D. June 15

#### **Format 2—Incomplete sentence**

Federal income tax overpayment amounts applied from the prior year's return

- A. cannot be claimed on Form 1040EZ.
- B. do not need to be reported on the tax return.
- C. are reported as excess Social Security withheld.
- D. are reported as part of Federal income tax withholding on the current year return.

#### **Format 3—All of the following except**

All of the following are factors in determining if a U.S. citizen or resident taxpayer must file an income tax return EXCEPT the taxpayer's:

- A. gross income
- B. filing status
- C. location of earning
- D. age

#### **Format 4—True or False item format**

The client provided the preparer with receipts for business expenses for the preparation of a prior year return. The client has requested that the preparer return those receipts because the client is now under audit. The preparer refuses to turn over the receipts. The preparer is in violation of Circular 230.

- A. True
- B. False

**Experimental questions.** Your test will include 20 experimental questions that will not be scored. They are distributed throughout the test and will not be identified as such. These are used to gather statistical information on the questions before they are added to the test as scored items. These experimental questions **will not** be counted for or against you in your final test score.

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## Test results

You will receive a notice at the end of your test indicating that you have completed the test. Printed test results will be mailed to you within 60 days of your test date. Test results are confidential and will be revealed only to you and the IRS.

The IRS will set the scaled passing score to correspond to a minimum level of knowledge deemed acceptable for the tasks performed by a minimally competent Registered Tax Return Preparer. Some test questions may be weighted. Scaled scores are determined by calculating the number of questions answered correctly from the total number of questions in the test and converting to a scale.

**Pass.** If you pass, your test results will show a passing designation. It will not show a score. All score values above passing indicate that a candidate *is* qualified — not *how* qualified.

**Fail.** If you fail, your test results will show a score that is below the scaled passing score. You will also receive diagnostic information to assist you with future testing preparation. Diagnostic information for each sub-domain will show an indicator of 1, 2, or 3 meaning:

- 1 Considerably below the minimally acceptable score. It is important for you to approach how you study this sub-domain as you prepare to take the test again. You may want to consider taking a course or participating actively in a study group on this topic.
- 2 Marginally below the minimally acceptable score. You should study this sub-domain in detail as you prepare to take the test again.
- 3 At or above the minimally acceptable score. Be sure to review this sub-domain as you prepare to take the test again.

**Retaking the test.** If you do not pass the test, you must schedule another test appointment and pay another test fee. There is currently no limit to the number of times you may take the test.

## Feedback

Candidates will be surveyed at the conclusion of the test, which will allow an opportunity to provide both Prometric and the IRS with feedback on the test questions or the testing experience. While your comments are considered, you will not receive a response to your survey comments.

## Written inquiries

If you have a question or concern, you may write to:

**Prometric**  
**ATTN: Registered Tax Return Preparer Text**  
1260 Energy Lane  
St. Paul, MN 55108

# Content outline

The Registered Tax Return Preparer Test (RTRP) focuses on the ethical responsibilities of federal tax return preparers and the completion of the Form 1040 along with the basic related schedules and forms. The test specifications below are intended to provide guidance on the content of the RTRP test. The examples provided within each item are not all inclusive of what may be tested in a given area.

## Domain 1 – Preliminary Work and Collection of Taxpayer Data

1. Review prior year's return for accuracy, comparison, and carryovers for current year return.
2. Collect taxpayer's biographical information (e.g., date of birth, age, marital status, citizenship, dependents).
3. Determine filing status.
4. Determine all sources of taxable and non-taxable income (e.g., wages, interest, business, sale of property, dividends, rental income, income from flow-through entities, alimony, government payments, and pension distributions).
5. Determine applicable adjustments to gross income (e.g., self-employed health insurance, self employment tax, student loan interest deduction, alimony paid, tuition, and fees deduction).
6. Determine standard deduction and Schedule A itemized deductions (e.g., state and local tax, real estate tax, cash contributions, non-cash contributions, unreimbursed employee expense, medical expense, and mortgage interest).
7. Determine applicable credits (e.g., Earned Income Tax Credit, child tax credit, education, retirement savings, dependent and child care credit).
8. Understand tax payments (e.g., withholding, estimated payments).
9. Recognize items that will affect future returns (e.g., carryovers, depreciation).
10. Determine special filing requirements (e.g., presidentially declared disaster areas).
11. Determine filing requirements (including extensions and amended returns).
12. Understand due dates, including extensions.
13. Determine personal exemptions, including dependents.
14. Determine qualifying child/relative tests for Earned Income Credit.

## Domain 2 – Treatment of Income and Assets

- A. Income
  1. Taxability of wages, salaries, tips, and other earnings (e.g., W-2 Wage and Tax Statement, cash).
  2. Interest income (taxable and non-taxable) (e.g., Schedule B and 1099-INT).
  3. Dividend income (e.g., Schedule B and 1099-DIV).
  4. Self-employment income and expenses (e.g., Schedule C Profit or Loss From Business and Form 1099-MISC Miscellaneous Income, cash).
  5. Rental income and expenses (e.g., Schedule E Supplemental Income and Loss).
  6. Identification of forgiveness of debt as income (including Form 1099-C Cancellation of Debt).
  7. Other income (e.g., alimony, barter income, hobby income, non-taxable combat pay, state income tax refund from prior years, prizes).
- B. Retirement income
  1. Reporting requirements of Social Security benefits (e.g., Form SSA-1099 Social Security Benefit Statement).
  2. Taxable distribution from an IRA including basis in an IRA (e.g., Form 8606 Non-deductible IRAs).
  3. Distributions from qualified plans (e.g., 401k, IRA, Roth IRA).
  4. Required minimum distributions from retirement plans.

- C. Property, real and personal
  - 1. Short-term and long-term capital gains and losses (e.g., Schedule D Capital Gains and Losses, Form 1099-B Proceeds from Broker and Barter Exchange Transactions).
  - 2. Determination of basis of assets (e.g., purchased, gifted, or inherited).
  - 3. Sale of non-business assets (gains or losses).
  - 4. Sale of a principal residence (e.g., IRC 121 exclusions, 1099S Proceeds From Real Estate Transactions).
- D. Adjustments to income
  - 1. Self-employment tax (e.g., Schedule SE Self-Employment Tax).
  - 2. Tuition and fees (e.g., Form 8917 Tuition and Fees Deduction, Form 1098T Tuition Statement).
  - 3. Eligible Moving expenses (e.g., Form 3903 Moving Expenses).
  - 4. Other adjustments to income (e.g., IRA contribution deduction).

**Domain 3 – Deductions and Credits**

- A. Itemized deductions
  - 1. Medical and dental expenses.
  - 2. State, local, and real estate taxes.
  - 3. Mortgage interest expense (e.g., Form 1098 Mortgage Interest Statement).
  - 4. Charitable contributions (e.g., cash, non-cash, Form 8283 Non-Cash Charitable Contributions).
  - 5. Miscellaneous itemized deductions (including deductions subject to 2% AGI Limit).
  - 6. Employee travel, transportation, education, and entertainment expenses (e.g., Form 2106-EZ and Form 2106 Unreimbursed Employee Business Expenses).
- B. Credits
  - 1. Child and dependent care credit (e.g., Form 2441 Child and Dependent Care Expenses).
  - 2. Child Tax Credit and Additional Child Tax Credit (e.g., Form 8812, Additional Child Tax Credit).
  - 3. Education credits (e.g., Form 8863 Education Credits (American Opportunity and Lifetime Learning Credits), Form 1098T Tuition Statement).
  - 4. Earned Income Tax Credit (EITC) (e.g., Schedule EIC Earned Income Credit, Form 8867 Paid Preparer's Earned Income Credit Checklist).
  - 5. Retirement savings contribution credit (e.g., Form 8880 Credit for Qualified Retirement Savings Contributions).

**Domain 4 – Other Taxes**

- 1. Alternative Minimum Tax (e.g., Form 6251 Alternative Minimum Tax).
- 2. Early distributions from retirement plans (e.g., Form 5329 Additional Tax on Qualified Plans).
- 3. Self-employment tax (e.g., Schedule SE Self-Employment Tax).
- 4. Unreported Social Security and Medicare tax (e.g., Form 4137 Social Security and Medicare Tax on Unreported Tip Income).
- 5. Repayment of first-time homebuyer credit (including Form 5405 First-Time Homebuyer Credit and Repayment of the Credit).

### Domain 5 – Completion of the Filing Process

1. Check return for completeness and accuracy.
2. Explain and review tax return.
3. Explain record-keeping requirements to the taxpayer.
4. Discuss significance of signatures (e.g., joint and several liability, penalty of perjury, Form 8879 IRS e-file Signature Authorization).
5. Understand tax preparer's responsibilities related to rejected electronic returns.
6. Understand timeframe for submitting electronic returns (e.g., Form 8879 taxpayer signature and date prior to submission).
7. Understand payment options (e.g., check, direct debit, EFTPS, credit card, installment agreement-Form 9465).
8. Understand estimated tax payment requirements (e.g., potential for penalties, Form 1040-ES Estimated Tax).
9. Understand refund options (e.g., Form 8888 Allocation of Refund).

### Domain 6 – Practices and Procedures

1. Penalties to be assessed by the IRS against a preparer for negligent or intentional disregard of rules and regulations, and for a willful understatement of liability (e.g., IRC 6694(a), IRC 6694(b)).
2. Appropriate use of Form 8867 Paid Preparer's Earned Income Credit Checklist and related penalty for failure to exercise due diligence (e.g., IRC 6695(g)).
3. Furnishing a copy of a return to a taxpayer (e.g., IRC 6695(a)).
4. Signing returns and furnishing identifying (PTIN) numbers (e.g., IRC 6695(b), IRC 6695(c)).
5. Rules for the return preparer for keeping copies and/or lists of returns prepared (e.g., IRC 6695(d)).
6. Compliance with e-file procedures (e.g., timing of taxpayer signature, timing of filing, recordkeeping, prohibited filing with pay stub).
7. Completion and use of Form 2848 Power of Attorney and Declaration of Representative and Form 8821 Tax Information Authorization.
8. Safeguarding taxpayer information (e.g., Publication 4600 Safeguarding Taxpayer Information, Quick Reference Guide for Business, IRC 7216).

### Domain 7 – Ethics

Circular 230 Subparts A, B, and C (excluding D, E), but not limited to the following:

1. Preparer's due diligence for accuracy of representations made to clients and IRS; reliance on third-party work products.
2. What constitutes practice before the IRS and categories of individuals who may practice.
3. Limits on practice by a registered tax return preparer.
4. Requirement to furnish information to IRS upon request.
5. Prompt disposition of matters before the IRS.
6. Prohibition on receiving assistance from or providing assistance to disciplined practitioners.
7. Rules regarding fees, including contingent fees.
8. Rules in dealing with clients, including return of client records, conflicts of interest, advising on omissions and errors, solicitation (including advertising), and negotiation of taxpayer refund checks.
9. Due diligence standards with respect to tax returns and other documents; standards for signing, advising positions on returns and advising submissions of other documents; advising on penalties; good faith reliance on client information; reasonable inquiries regarding incomplete, inconsistent, incorrect information.
10. Responsibility of individual(s) who have principal authority over a firm's tax practices.
11. Incompetence and disreputable conduct that can result in disciplinary proceedings.
12. Sanctions that may be imposed under Circular 230.

## *Pre-test study material*

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To assist in test preparation, the following is a list of recommended study materials. This list is not all encompassing, but rather only a highlight of what the test candidates will need to know.

- **Circular 230**, Regulations Governing Practice before the Internal Revenue Service (Rev. 8-2011)
- **Form 1040**, U.S. Individual Income Tax Return (2010)
- **Form 1040 Instructions** (2010)
- **Form 2848**, Power of Attorney and Declaration of Representative (Rev. 6-2008)
- **Form 2848 Instructions** (Rev. 6-2008)
- **Form 6251**, Alternative Minimum Tax – Individuals (2010)
- **Form 6251 Instructions** (2010)
- **Form 8821**, Tax Information Authorization (Rev. 8-2008)
- **Form 8867**, Paid Preparers Earned Income Credit Checklist (Rev. 12-2009)
- **Form 8879**, IRS e-File Signature Authorization (2010)
- **Publication 17**, Your Federal Income Tax\* (2010)
- **Publication 334**, Tax Guide for Small Business (2010)
- **Publication 596**, Earned Income Credit (EIC) (2010)
- **Publication 970**, Tax Benefits for Education (2010)
- **Publication 1345**, Handbook for Authorized IRS e-file Providers (2010)
- **Publication 4600**, Safeguarding Taxpayer Information Quick Reference Guide for Businesses (Rev. 10-2008)

\*At the time the current version of Publication 17 went to press, there were certain tax benefits that had not been finalized. Thus, several of these tax benefits were subsequently extended. See this link for complete details:

<http://www.irs.gov/formspubs/article/0,,id=234701,00.html>.

The information found on this link should also be used as study material for those preparing to take the Registered Tax Return Preparer Test.



PROMETRIC  
1260 Energy Lane  
St. Paul, MN 55108  
855.IRS.EXAM

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