



NEW PREPARER REGISTRATION AFTER AUGUST 15TH

Background: New preparer registration takes place throughout the year. Individuals who register as new preparers are issued Certificates of Completion valid through the following October 31st. For those new preparers who submit an application during August, September or October and are issued a Certificate of Completion, their certificates are valid only through October 31st of the same calendar year in which they registered. In order to renew their registration for the following year, these individuals, within a two to three month period, are required to complete a minimum of 20-hours of continuing education, from an approved provider, before October 31st.

Policy: Because most preparers do not prepare taxes during August, September and October of any given year, applications of all new preparers applying between August 15th and October 31st will be deferred. Letters will be sent to those applicants explaining CTEC's registration process and indicating that new preparer applications will not be processed until November 1st, at which time a Certificate of Completion will be issued which will be valid through October 31st of the next calendar year.

However, if the applicant is planning on preparing taxes during August, September and October of that calendar year, we will ask that they mark the appropriate box on the letter and resubmit their application with the letter to the CTEC office. Once received by staff, their application will be processed immediately and a Certificate of Completion issued. This certificate will be valid only through October 31st of that calendar year, and the applicant will be required to take 20-hours of continuing education in order to renew for the next calendar year.

Approved December 1, 2000
CTEC Board of Directors

Responsibility: Tax Preparer Committee