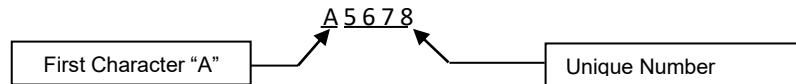

TAX PREPARER REGISTRATION NUMBER

Each individual who successfully registers as a CTEC Registered Tax Preparer (CRTP) shall be assigned a unique registration number.

Numbering Convention: The first character shall be "A" followed by the computer-generated unique number assigned to the individual.



Number Re-use: Once a number has been assigned to an individual it becomes permanent to that individual and may never be assigned to another individual.

Multiple Numbers: No CRTP shall be assigned more than one registration number. The registration process shall include safeguards against the assignment of multiple numbers. Should a CRTP be assigned multiple numbers, all numbers, except the one being used by the tax preparer to report education credits, shall be cancelled.

Duplicate Registration Certificates: CRTPs may have need for a duplicate registration certificate. CTEC will, upon request and payment of the duplicate certificate fee, issue a duplicate certificate.

Approved October 29, 1999
CTEC Board of Directors
Responsibility: Tax Preparer Committee