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## LATE RENEWAL REGISTRATION

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**Background:** In order to facilitate timely CTEC renewal and to allow CTEC Registered Tax Preparers (CRTPs) who neglect to renew on time to become current, CTEC allows late renewal registration.

**Policy:** Renewal registrations processed after October 31<sup>st</sup> will be charged a \$55.00 late fee plus the \$33 registration fee along with a \$2 processing fee for a total registration fee of \$90. The late fee period will be from November 1<sup>st</sup> through January 15<sup>th</sup> of the following year. If a preparer does not renew his/her registration by January 15<sup>th</sup> of any given year, he/she would be required to submit and pay a \$100 nonrefundable new application fee plus a \$2 processing fee online, retake the 60-hour qualifying education course from a CTEC approved provider, pass a background check and fingerprinting procedure as outlined in TP12 and register as a new preparer. The registration fee is \$33 plus a \$2 processing fee.

Approved November 21, 2008  
CTEC Board of Directors  
**Responsibility: Tax Preparer Committee**