



## Frequently Asked Questions: Testing Requirements

### 1. Who needs to take a competency test? (revised 7/20/11)

Attorneys, certified public accountants, enrolled agents, certain supervised preparers, and individuals who do not prepare Form 1040 series returns are **not required** to take the competency test. (Note: Forms 1040-PR and 1040-SS are not considered Form 1040 series returns for this purpose.) All other paid preparers are required to take the test.

The individuals who pass the competency exam, as well as a background and tax compliance check, will become Registered Tax Return Preparers.

The IRS expects testing to begin in October 2011. Those individuals required to take the Registered Tax Return Preparer competency test who already have a provisional PTIN will have until December 31, 2013, to pass the test.

### 2. I understand that I have until December 31, 2013 to pass the competency examination because I have a provisional PTIN. Can I continue to prepare all types of returns and claims for refund until December 31, 2013 if I wait to take the examination? (posted 7/18/11)

Yes. Your provisional PTIN enables you to continue to prepare all types of tax returns and claims for refund through 12/31/13, provided you complete any required continuing education requirements and renew your PTIN timely each year.

### 3. If I pass the return preparer competency examination am I limited to preparing only the forms tested on the examination? (posted 7/18/11)

No. You will be able to prepare any Federal tax return or claim for refund if you pass the return preparer competency examination unless the IRS develops additional competency examinations for other tax returns in the future.

### 4. What language(s) will the competency test be available in? (revised 4/22/10)

At least initially, the test will only be available in English.

### 5. Will the IRS or a third party be administering the test? Or will the IRS be doing the testing? (revised 6/9/11)

Prometric, Inc. will administer the test under the supervision of the IRS. [Read more](#) about Prometric's role.

### 6. Will a CPA, attorney, or enrolled agent who keeps his or her license current but is considered inactive be subject to testing? (posted 1/22/10)

Yes. Only attorneys, certified public accountants, or enrolled agents who are active and in good standing with their respective licensing agencies are exempt from competency testing.

### 7. Will the tests be open book or resource assisted? (revised 7/20/10)

Certain resources will be permitted and provided at the testing center. Stay tuned to [irs.gov/ptin](http://irs.gov/ptin) for information on this issue.

### 8. What is the required percentage to pass the competency test? (posted 1/22/10)

This has not been determined. Stay tuned to [irs.gov/ptin](http://irs.gov/ptin) for information on this issue.

### 9. What will happen to an unenrolled return preparer who obtains a PTIN but does not pass the competency test by Dec. 31, 2013? (revised 9/28/10)

The IRS will contact them proposing to deactivate their PTIN and remove them from the list of registered preparers.

### 10. Will the test be offered online or will I have to go to a designated location? (posted 8/11/10)

Those who need to test will need to physically go to a testing site, authenticate their identity, and take the test in person at the testing site. More information about testing, including test locations and test procedures, will be posted at [irs.gov/ptin](http://irs.gov/ptin) when it becomes available.

### 11. Will the IRS offer study courses prior to testing? (posted 8/11/10)

The IRS will provide basic information about the forms and schedules that will be covered by the return preparer examination, but will not offer any preparation courses. Commercial businesses or individuals may offer preparation courses.

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