Everything You Need to Know About the IRS Registered Tax Return Preparer Competency Test

Who has to take the IRS Competency Test?

Individuals who want to prepare federal income tax returns (Form 1040 series) for compensation and/or represent clients before the IRS must pass the Registered Tax Return Preparer Competency Test.

The following individuals will be exempt from testing:

- Attorneys, Certified Public Accountants, and Enrolled Agents who are active and in good standing with their licensing agency have no additional requirements other than to renew their PTIN annually.

- Supervised Preparers and Non-1040 Prepares are exempt from the Competency Exam requirement.

    o Click here to determine if you are a Supervised Preparer.

    o Click here to determine if you are considered a Non-1040 Preparer.

    o Click here to view a summary of return preparer requirements.

What will be covered on the IRS RTRP Competency Test?

Registered Tax Return Preparer (RTRP) test will focus on the ethical responsibilities of federal tax return preparers and the completion of Form 1040 series along with the basic related schedules and forms. Click here to view the complete IRS Test Specifications.

What materials does APlusCPE offer to prepare for the IRS Competency Test?

APlusCPE^{TM}, a service of WebCE$^{®}$, offers an online exam prep course designed to help paid tax return preparers pass the IRS required Registered Tax Return Preparer (RTRP) Competency Test.   For just $69.95, tax professionals can study online and get the educational foundation they need to pass the IRS Competency Test, without ever leaving their home. APlusCPE's online RTRP Exam Prep Course is also approved by the IRS for 10-hours of tax preparer CE credit.

APlusCPE's online course is written by industry experts and includes a comprehensive overview of subject areas that have been identified as exam topics on the IRS Test Specifications Outline. Our online delivery platform offers students a dynamic learning experience without having to divert crucial tax preparation time or incur expensive fees to attend a classroom. Interactive features like, animated instruction, online practice exams and online note-taking, keeps students engaged in the course material, making it easier for them to retain important information.

APlusCPE's RTRP exam prep course is available online for just $69.95, and includes online practice exams and online printable study material. Corporate discounts are available for large volume orders. Click here to order APlusCPE's *RTRP Exam Prep Course*. Or, to speak to a customer service representative, call our toll-free customer support at 877-488-9315.

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When do I have to take the IRS RTRP Competency Test?

Tax preparers with a provisional PTIN will have until December 31, 2013 to pass the competency test. Tax preparers can continue to prepare all types of tax returns and claims for refund through 12/31/13, provided they complete any required continuing education requirements and renew their PTIN on time each year.

How do I register for the IRS Competency Test?

You must have a PTIN in order to schedule a test. You will be asked for the file number when scheduling your test. The file number is provided on your PTIN Welcome or Renewal Letter.

Register Online:

- If you have an online PTIN account, please schedule your appointment through your account by selecting "View Next Steps" from the Main Menu.

Register by Phone:

- If you do not have a PTIN account, please call 1-855-IRS-EXAM (477-3926).

What languages will the competency test be available in?

Currently, the test is only offered in English.

How can I locate a testing center?

Those required to take the test will need to physically go to a testing site, authenticate their identity, and take the test in person at the testing site. Click here to view a complete list of testing centers.

What is the fee to take the IRS RTRP Competency Test?

The test is $116 and must be paid at the time the appointment is scheduled. The test fee is non-refundable and not transferrable. Refer to the Candidate Information Bulletin to read the policy for rescheduling appointments.

What can I expect on the day I take the IRS Competency Test?

Click here to view the IRS Registered Tax Return Preparer Sample Test. This sample is a demonstration of how Prometric's computer-based tests operate.

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How long is the IRS Competency Test?

There are 120 questions. The test is timed at 2 ½ hours and your appointment will average 3 hours. You should plan to arrive for your test appointment at least thirty minutes early to check in. Once you are seated in the test room, you will receive a personalized introduction to the testing system.

Will the IRS RTRP Competency Test be open book or resource assisted?

Certain resources will be provided at the testing center, including a calculator, Form 1040, Form 1040 instructions and Publication 17. You should view the test tutorial to better understand how to use these sources electronically on test day.

What should I bring to the IRS Competency Test?

- One un-expired U.S. government issued photo ID that includes your name, photo, and signature.
- Paper and pencil, a calculator, and reference materials will be provided at the test site.
- Personal items are not allowed in the test room and must be stored in a locker.
- Persons not scheduled to take a test are not permitted to wait in the test center.

How is the IRS RTRP Competency Test Scored?

Test questions are weighted in value to arrive at an overall pass/fail score. If you fail the test, you will receive diagnostic information to assist you with future examination preparation. More information about test results can be found in the Candidate Information Bulletin.

How will I know if I passed the IRS Competency Test?

Candidates taking the test before late February 2012 will receive their test results in the mail within 60 days of the date they tested. After late February 2012, candidates will receive their test results immediately upon completion of the test.

Do I need to report my scores to the IRS?

No. The scores will automatically be shared with the IRS and IRS records will be updated accordingly. If you have an online PTIN account, the test information will be updated on the "Next Steps" page in your account in 7-10 business days.