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With tax and accounting professionals heading into the beginning of the TY 2009 income tax filing season, the IRS has announced significant new changes that it plans to implement starting in Jan. 2011, along with enhanced enforcement measures that will start this season. The changes are geared toward providing regulation of the thousands of unlicensed and uncredentialed tax preparers across the country who offer filing services.

The most notable of the proposed changes schedule to start in 2011 (for 2010 income tax reporting) includes requiring paid preparers to register with the IRS, receive a "preparer tax identification number (PTIN)", take an initial competency test and take at least 15 hours of continuing professional education (CPE) courses per year. Ethics rules found in Circular 230 would also be extended to this new group of paid preparers. The changes in licensing and CPE would not affect professionals already recognized by the IRS, such as CPAs, enrolled agents and attorneys, so long as they are in good standing with their respective licensing agencies.

"As tax season begins, most Americans will turn to tax return preparers to help with one of their biggest financial transactions of the year. The decisions announced today represent a monumental shift in the way the IRS will oversee tax preparers," said IRS Commissioner Doug Shulman. "Our proposals will help ensure taxpayers receive competent, ethical service from qualified professionals and strengthen the integrity of the nation's tax system. In addition, we are taking immediate action to step up oversight of tax preparers this filing season."

Other measures the IRS anticipates taking in 2011 are highlighted in the [full report on the IRS website](#) (.pdf document).

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and, under a separate enforcement program, the IRS is also planning to conduct compliance investigations of paid preparers that may include agents posing as taxpayers. More information on IRS changes for this year can be [accessed here](#).

The CPA Technology Advisor will continue to monitor the proposed preparer changes.

You can also join in the conversation about the changes on our blog, www.cpatechviews.com.

More resources:

[IRS Fact Sheet:](#)

[The New Return Preparer Review](#)

[FAQs](#)

[about potential agent office visits](#)

Technology

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