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Isaac M. O'Bannon • Feb. 17, 2012

WASHINGTON — January 4, 2012 — The Internal Revenue Service opened the gates on Tax Year 2011, with the first announcement being that the deadline for filing 1040 returns or extensions has been extended to April 17. The extra two days were added because April 15 falls on a Sunday this year, and April 16 is Emancipation Day, a holiday for residents and businesses in Washington D.C. The IRS will begin accepting [e-filed](#) returns on Jan. 17, 2012.

It's also important for professionals to remember to renew their Preparer Tax Identification Numbers (PTINs), IRS spokesman Dean Patterson told CPA Practice Advisor. "Every person who prepares returns for other taxpayers is now required to have a PTIN, and to update it each year," he said.

The PTINs were implemented last year to help ensure taxpayers can have confidence in the basic skills of their preparers. While the IRS has not fully clarified the extent of which persons in a multi-staff office are required to have a PTIN, such as clerical or temporary staff, all preparers who have at least partial or final authority on the return must have one.

The new requirement includes CPAs, EAs, tax attorneys and other preparers, and will include testing and continuing educational requirements as the tax agency continues to develop the program. CPAs and EAs are expected to be exempt from the testing and CPE components, as they already undergo such requirements to obtain and maintain their credentials.

Patterson noted that about 730,000 preparers have signed up for the PTINs since the program was initiated last year. Professionals can renew their PTINs online at www.irs.gov/ptin, with verification provided within minutes. The annual cost is \$65.

The IRS also announced a number of improvements to help make this tax season easy

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