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court ruling.

Feb. 07, 2013

An organization of tax professionals is supporting the IRS.

Despite the U.S. District Court for the District of Columbia's decision to deny the [motion filed by IRS to suspend](#) a permanent injunction against the Service's return preparer program, the [National Association of Enrolled Agents](#) (NAEA) states that it remains committed to a system that will safeguard taxpayers from incompetent or unscrupulous return preparers.

The IRS program that was recently struck down had required all paid tax return preparers who are not enrolled agents, CPAs or attorneys to pass a basic competency test, complete continuing education courses and obtain a Preparer Tax Identification Number, or "PTIN."

Judge James Boasberg clarified that the PTIN program may remain in place. Although Boasberg asserted in the response that he felt the injunction was not likely to be overturned by an appellate court, he did note that preparers may want to continue with the program in case the ruling is eventually reversed on appeal.

After denying the motion to suspend, the court order went on to say that "The Injunction is MODIFIED to make clear that the IRS is not required to suspend its PTIN program, nor is it required to shut down all of its testing and continuing-education centers; instead, they may remain, but no tax-return preparer may be required to pay testing or continuing-education fees or to complete any testing or continuing education unless and until this injunction is stayed or vacated by the Court of Appeals."

The National Association of Enrolled Agents (NAEA) is joined by numerous other

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complete annual continuing education. Enrolled agents are federally licensed and are registered with and tested by IRS.

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