



# TAX PREPARER REGULATIONS BY STATE

UPDATED 10/2/2017

State	State Registration	State Exam	Qualifying Education (QE)	Continuing Education (CE)
California	<p>Yes</p> <ul style="list-style-type: none"><li>• Annual Registration – \$33</li><li>• Must possess and maintain IRS PTIN, and a \$5,000 tax preparer bond</li><li>• Must register w/CTEC within 18 months of completion date on QE certificate of completion</li><li>• Renew registration w/CTEC by October 31 each year</li><li>• <a href="#">More Info</a></li></ul>	No	<p>Yes</p> <ul style="list-style-type: none"><li>• 60-hr qualifying tax course (45 federal, 15 state) from CTEC Approved Provider</li><li>• <a href="#">Register for CTEC Approved Qualifying Course</a></li></ul>	<p>Yes</p> <ul style="list-style-type: none"><li>• Annual – 20 Hrs of CE from CTEC Approved Provider: Including 10 hrs federal tax law, 3 hrs federal tax law update, 2 hrs Ethics, and 5 hrs state tax law</li><li>• <a href="#">Register for CTEC Approved CE</a></li><li>• <a href="#">More Info</a></li></ul>
Connecticut	<p>Yes</p> <ul style="list-style-type: none"><li>• Bi-Annual Permit – \$100</li><li>• Starts 10/1/18; required by 1/1/19</li><li>• Must be 18+ years of age, possess high school diploma, and possess and maintain IRS PTIN</li><li>• <a href="#">More Info</a></li></ul>	No	No	No

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<p style="text-align: center;"><b>Maryland</b></p>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Bi-Annual Registration from date of issuance</li> <li>• Must possess and maintain IRS PTIN and must submit copy of IRS PTIN Confirmation Certificate to the Board prior to beginning of each tax year</li> <li>• <a href="#">More Info</a></li> </ul>	<p>Yes</p> <ul style="list-style-type: none"> <li>• \$65 fee</li> <li>• No test required if you are currently an IRS RTRP (prior to 1/18/13); <b>Or...</b> if from date of your application you have: (1) prepared federal &amp; state tax returns consecutively for the past 15 years, (2) averaged 50 or more returns during that period, and (3) completed 8 hrs of annual CE for the last 3 years</li> <li>• Pass score = 70%+</li> </ul>	<p>No</p>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Bi-Annual – 16 Hrs</li> <li>• Four of the 16 hours must be in Maryland State tax-related subjects</li> <li>• Two of the four Maryland hrs may be satisfied by a federal or state course in ethics</li> <li>• <a href="#">Register for federal CE</a></li> <li>• <a href="#">More Info</a></li> </ul>
<p style="text-align: center;"><b>New York</b></p>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Annual – For every calendar year in which you will be paid to prepare <b>one or more</b> NY state tax return(s) or report(s); <b>Or...</b>will facilitate a refund anticipation loan (RAL) or refund anticipation check (RAC)</li> <li>• Must be 18 years of age, and possess high school diploma or equivalent</li> <li>• <a href="#">More Info</a></li> </ul>	<p>No</p> <ul style="list-style-type: none"> <li>• No test currently; however, when a competency exam becomes available, you have three years to complete/pass it</li> </ul>	<p>No</p>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Annual – Hrs vary</li> <li>• If you prepared <b>10 or more</b> NY State personal tax returns/reports between 2014- 2016, you <b>must</b> complete <b>four hours</b> of CE by 12/31/17</li> <li>• If you prepared <b>fewer than 10</b> NY State personal tax returns between 2014-2016, you <b>must</b> complete: <b>16 hrs</b> of CE by 12/31/17, <b>and four hrs</b> of CE each year after that</li> </ul>

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<p style="text-align: center;"><b>New York (Continued)</b></p>				<ul style="list-style-type: none"> <li>• <b>Note:</b> If you complete the IRS AFSP for tax preparers, you <b>cannot</b> credit it toward your required NY State CE hrs</li> <li>• <a href="#">Register for federal CE</a></li> <li>• <a href="#">More Info</a></li> </ul>
<p style="text-align: center;"><b>Oregon</b></p>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Initial License: \$60/Preparer, \$65/Active LTP, \$95 all others</li> <li>• Renewal License: Active Status: \$80/Preparer, \$95/Consultant</li> <li>• Other fees apply if inactive or need to reactivate license</li> <li>• Must be: at least 18 years of age, possess high school or equivalent, and possess and maintain IRS PTIN</li> <li>• Must receive and submit your "Session Attendance Certification Form" (Certificate of Completion) to the Oregon Board office with your license application</li> <li>• <a href="#">More Info</a></li> </ul>	<p>Yes</p> <ul style="list-style-type: none"> <li>• \$50/Preparer, \$85/Consultant, plus any proctor fees</li> <li>• Pass score = 75%+</li> </ul>	<p>Yes</p> <ul style="list-style-type: none"> <li>• 80-hr basic tax course from OBTP Approved Provider</li> <li>• Certificate of completion of course must be submitted with license application before license will be issued</li> <li>• <a href="#">Register for OBTP Approved Basic Tax Course</a></li> </ul>	<p>Yes</p> <ul style="list-style-type: none"> <li>• Annual – 30 Hrs</li> <li>• CE must be related to tax law and tax preparation</li> <li>• At least two hrs must be related to ethics or professional conduct</li> <li>• CE must be completed during 13 months prior to each license year</li> <li>• Same class may not be counted toward two different renewals</li> <li>• <a href="#">Register for federal CE</a></li> <li>• <a href="#">More Info</a></li> </ul>