



TAX PREPARER REGULATIONS BY STATE

UPDATED 04/2019

| State | State Registration | State Exam | Qualifying Education (QE) | Continuing Education (CE) |
|-------------|--|------------|--|---|
| California | <p>Yes</p> <ul style="list-style-type: none">• Annual Registration – \$33• Must possess and maintain IRS PTIN, and a \$5,000 tax preparer bond• Must register w/CTEC within 18 months of completion date on QE certificate of completion• Renew registration w/CTEC by October 31 each year | No | <p>Yes</p> <ul style="list-style-type: none">• 60-hr qualifying tax course (45 federal, 15 state) from CTEC Approved Provider• Register for CTEC Approved Qualifying Course | <p>Yes</p> <ul style="list-style-type: none">• 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• Register for CTEC Approved CE |
| Connecticut | <p>Yes</p> <ul style="list-style-type: none">• \$100 registration application fee + \$50 renewal fees every two years• Must be 18+ years of age, possess high school diploma, and possess and maintain IRS PTIN• More Info | No | <p>No</p> <ul style="list-style-type: none">• Must present evidence that you have experience, education, or training in tax preparation services | No |

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| <p style="text-align: center;">Maryland</p> | <p>Yes</p> <ul style="list-style-type: none"> • \$100 Bi-Annual Registration from date of issuance • 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 • More Info | <p>Yes</p> <ul style="list-style-type: none"> • \$65 fee • No test required if you are: an actively licensed CPA, IRS Enrolled Agent, attorney in good standing, or employee of state, local and federal government employees who perform tax return services in accordance with their official duties. • Pass score = 70%+ | <p>No</p> | <p>Yes</p> <ul style="list-style-type: none"> • Bi-Annual – 16 Hrs • Four of the 16 hours must be in Maryland State tax-related subjects • Two of the four Maryland hrs may be satisfied by a federal or state course in ethics • Register for federal CE • More Info |
| <p style="text-align: center;">New York</p> | <p>Yes</p> <ul style="list-style-type: none"> • Annual – For every calendar year in which you will be paid to prepare one or more NY state tax return(s) or report(s); Or...will facilitate a refund anticipation loan (RAL) or refund anticipation check (RAC) • Must be 18 years of age, and possess high school diploma or equivalent • More Info | <p>No</p> <ul style="list-style-type: none"> • No test currently; however, when a competency exam becomes available, you have three years to complete/pass it | <p>No</p> | <p>Yes</p> <ul style="list-style-type: none"> • Annual – Hrs vary • Note: If you complete the IRS AFSP for tax preparers, you cannot credit it toward your required NY State CE hrs • Register for federal CE • More Info |

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| <p>Oregon</p> | <p>Yes</p> <ul style="list-style-type: none"> Initial License: \$60/Preparer, \$65/Active LTP Consultant, \$95 all others Renewal License: Active Status: \$80/Preparer, \$95/Consultant Combination License - Initial License + New Business Registration: \$110/Preparer, \$125/Active LTP Consultant Other fees apply if inactive or need to reactivate license Must be: at least 18 years of age, possess high school or equivalent, and possess and maintain IRS PTIN Must receive and submit your "Session Attendance Certification Form" (Certificate of Completion) to the Oregon Board office with your license application More info | <p>Yes</p> <ul style="list-style-type: none"> Exam Fee: \$60 for Preparers and Consultants, plus Proctor Fees: \$50/Preparer, \$85/Consultant Pass score = 75%+ | <p>Yes</p> <ul style="list-style-type: none"> 80-hr basic tax course from OBTP Approved Provider Certificate of completion of course must be submitted with license application before license will be issued | <p>Yes</p> <ul style="list-style-type: none"> Annual – 30 Hrs CE must be related to tax law and tax preparation At least two hrs must be related to ethics or professional conduct CE must be completed during 13 months prior to each license year Same class may not be counted toward two different renewals Renewal fees: \$80/Preparer, \$95/Consultant Register for federal CE More Info |