

## Part III - Administrative, Procedural, and Miscellaneous

### Registered Tax Return Preparer Competency Examination

Notice 2011-48

#### **Purpose**

This notice invites public comments on the content and administration of the registered tax return preparer competency examination (competency examination). The Treasury Department and the Internal Revenue Service have published final regulations (TD 9527, 76 FR 32286) under 31 CFR Part 10 that require certain individuals to pass a competency examination to become a registered tax return preparer. The IRS has selected a vendor to support the IRS in developing and administering the competency examination for the Form 1040 series tax returns and accompanying schedules. The IRS and the vendor will soon begin developing the Form 1040 competency examination.

Prior to developing the competency examination, however, the IRS seeks the input of tax return preparers, the associated industry and consumer groups, and taxpayers. Thus, comments regarding the Form 1040 series competency examination are requested. The information collected will assist the IRS in developing the competency examination.

#### **Request for Public Comment**

The IRS requests comments on the content and administration of the Form 1040

series competency examination. The IRS is particularly interested in any comments regarding:

- The areas of tax law that should be covered by the examination;
- The approximate percentage of the examination that should be dedicated to each area of tax law identified above;
- The format of the examination (e.g., multiple choice, short-answer questions, written tax computations problems, or a combination thereof);
- The general difficulty and approximate length of the examination;
- The detail of examination result information reported to the applicant (e.g., pass/fail, numeric scores);
- The appropriate time-of-year/month to annually update the examination to reflect the most current law;
- The frequency that the examination should be administered (e.g., annually, semi-annually, quarterly, monthly, weekly, or daily);
- The period of time that applicants, other than those individuals who obtain a preparer tax identification number prior to the examination being offered, should be required to wait before retaking the examination if the applicant does not pass;
- The administration of the examination in languages other than English and the other languages that should be considered;
- The elements of the special enrollment examination (content or test

administration) for either enrolled agents or enrolled retirement plan agents that the competency examination should attempt to utilize or should not attempt to reproduce; and

- Any additional information that the IRS should consider when developing the content of, and the procedures for administering, the competency examination.

Written comments should be sent to:

Internal Revenue Service  
Attn: CC:PA:LPD:PR (Notice 2011-48)  
Room 5205  
P.O. Box 7604  
Ben Franklin Station  
Washington, D.C. 20044

or hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to:

Courier's Desk  
Internal Revenue Service  
Attn: CC:PA:LPD:PR (Notice 2011-48)  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

Alternatively, comments may be submitted electronically via e-mail to the following address: [Notice.Comments@irs.counsel.treas.gov](mailto:Notice.Comments@irs.counsel.treas.gov). "Notice 2011-48" should be in the subject line of the e-mail. All comments will be available for public inspection and copying. Comments are requested by July 7, 2011.

### **Drafting Information**

The principal author of this notice is Matthew D. Lucey of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this

notice contact Matthew D. Lucey on (202) 622-4940 (not a toll-free call).