

Independent Association of Accountants of New York, Inc.

New York State Tax Preparer Registration

Beginning in 2015, qualifying tax return preparers must complete online courses with the Tax Department as part of New York State's continuing education requirements.

If you're paid to prepare New York State tax returns or facilitate refund anticipation loans or checks, you may need to register each year with this department. You may also have to pay a registration fee when you register.

Use e-file: Almost all preparers are required to e-file their clients' returns

How to Register:

Register yourself as a tax return preparer or facilitator. See a demo to learn more. Also review registration questions and answers.

The IRS has a separate registration program for tax return preparers. You must register with NYS and separately register with the IRS.

Each preparer needs to first create an Individual Online Services Account and then login to the account to access the Tax Preparer Registration Program and register as a preparer or facilitator.

- If you already have created a Tax Professional Online Services Account using your social security number, you can access the Tax Preparer Registration Program directly through your existing account and register yourself as a preparer or facilitator.
- You must now register with NYS for all tax types you prepare. Be sure to register as a tax preparer prior to filing any tax returns in calendar year 2015, to avoid penalties.

Who must register and pay

In general, you must register if you:

are paid to prepare at least one New York State return in calendar year 2015 as a tax return preparer, or

- help to issue or administer a refund anticipation loan or refund anticipation check.

You must pay a \$100 registration fee if you are a commercial tax return preparer:

- paid to prepare 10 or more New York State tax returns in calendar year 2014, and will be paid to prepare at least one tax return in calendar year 2015; or
- will be paid to prepare 10 or more tax returns in calendar year 2015.

See our more information page to learn whether you are exempt from registering or qualify as a tax return preparer, commercial preparer, or facilitator.

Certification as to child support obligations

If you're registering as a tax preparer, you will need to certify that you either:

- do not have any child support obligations, or
- you have child support obligations and you are not four months or more in arrears in those obligations. If you are four months or more in arrears in your child support obligations, you must meet one of the exemptions in order to register. See the resource list below for more information.

If you cannot make this certification, you will not be eligible to register.

After you register

- Once you register online, you can print your Certificate of Registration, which includes your New York Tax Preparer Registration Identification Number (NYTPRIN). You can also log in and print the certificate later.
- You must include your NYTPRIN and your signature on signed tax returns or reports when required.

Who may be subject to penalties

- Tax return preparers (including commercial tax return preparers) and facilitators who fail to:
- register or renew each year
- sign a New York State tax return or report or refund anticipation loan or refund anticipation check documentation when required
- include the New York Tax Preparer Registration Identification Number (NYTPRIN) on any New York State tax return or report when required, or on refund anticipation loan or refund anticipation check documentation that requires the facilitator's signature
- ensure that tax return preparers they employ are registered
- Commercial tax return preparers who fail to pay the annual fee.

For more information or registration assistance Contact our Call Center at (518) 457-1929.

If you are an Enrolled Agent with the IRS or a CPA you are exempt from registering with New York State, unless you issue Refund Anticipation Loans.

Tax Preparer Phishing Scam

A bogus email asks tax professionals to update their IRS e-services portal information and Electronic Filing Identification Numbers (EFINs). The links that are provided in the bogus email to access IRS e-services appear to be a phishing scheme designed to capture your username and password. This email was not generated by the IRS e-services program. Disregard this email and do not click on the links provided.

For more information on this scam, see [IR-2015-31](#), IRS Warns Tax Preparers to Watch out for New Phishing Scam; Don't Click on Strange Emails or Links Seeking Updated Information.

Email Phishing Scam: "Update your IRS e-file"

The IRS has been alerted to a new email phishing scam. The emails appear to be from the IRS and include a link to a bogus web site intended to mirror the official IRS web site. These emails contain the direction "you are to update your IRS e-file immediately." The emails mention USA.gov and IRSgov (without a dot between "IRS" and "gov"), though notably, not IRS.gov (with a dot). Don't get scammed. These emails are not from the IRS.

Taxpayers who get these messages should not respond to the email or click on the links. Instead, they should forward the scam emails to the IRS at phishing@irs.gov. For more information, visit the IRS's [Report Phishing](#) web page.

The IRS does not initiate contact with taxpayers by email to request personal or financial information.

New York State Tax Return Preparer Continuing Education Requirements

All commercial preparers who will prepare New York State personal income tax returns must complete continuing education requirements. Your status as a personal income tax preparer will be reflected on your registration certificate. Are you a commercial preparer? You are a commercial tax return preparer if you were:

- paid to prepare ten or more New York State tax returns during 2014 and expect to be paid to prepare at least one return in 2015, or
- paid to prepare fewer than ten New York State tax returns during 2014 and expect to be paid to prepare ten or more returns in 2015.

If you are not a commercial preparer, but wish to have your registration certificate reflect that you prepare personal income tax returns, you may voluntarily complete these continuing education requirements. Number of hours of continuing education coursework you are required to take

If you:

are a commercial preparer who prepared ten or more New York State personal income tax returns during the years 2011, 2012, and 2013

are a commercial preparer who prepared fewer than ten New York State personal income tax returns during the years 2011, 2012, and 2013

do not meet the definition of a commercial preparer

then you:

must take four hours of continuing education coursework by the end of December 2015.

you must take:

- 16 hours of continuing education coursework by the end of December 2015, and
- four hours of continuing education coursework each year after that.

are not required to take any courses. You may, however, sign up for the 16-hour course.

Tax Return Preparer Certification course offered by IRS

If you complete the IRS course for tax preparers, it will not count towards your New York State continuing education coursework. The IRS course is valuable because it focuses on the preparation of the federal return which is the basis of the New York State return. However, it is important for individuals who prepare New York State returns to understand the differences between the New York and the federal returns.

Competency exam

All commercial tax return preparers must pass a competency exam by December 31, 2017, issued by NYS. More information about the exam will be available soon.

How to enroll

You must use the Statewide Learning Management System (SLMS) to enroll in classes. For certain classes, you can choose either attending the class in person or completing the class online. All courses are free.

You must access SLMS through your Individual Online Services account.

1. [Log in or create](#) your Individual Online Services account.

- 2. Under the left menu, select *Tax preparer registration program* and then select *Register myself as a tax preparer*.
- 3. On the "Registration and Continuing Education Training Tax Return Preparers" page, select **SLMS**.

Membership Drive

If during the 2015-2016 you encourage an accountant to become a new active member into the Independent Association of Accountants of New York, Inc. organization, your dues for the 2016-2017 membership year will be free. So, if you know an accountant who is not a member of our group, have them join and learn what a great organization we are for education, friendship, support and professionalism.

e-Services - Online Tools for Tax Professionals

HOT TOPICS: It has come to our attention that an email is being issued to tax preparers asking them to update their e-Services information. The links provided in the email to access e-Services appear to be a phishing scam to capture e-Services usernames and passwords. This email WAS NOT generated by e-Services. If you receive an e-mail like this, do not click on the links or take any other action. See the recent IRS [media release](#) for more details. If you receive an unsolicited email that appears to be from either the IRS or an organization closely linked to the IRS, such as the Electronic Federal Tax Payment System (EFTPS), report it by sending it to phishing@irs.gov.

TDS: In an effort to minimize additional ID Theft opportunities, IRS has designed the Transcript Delivery System (TDS) to not deliver transcripts to requestors when an ID Theft indicator is on the account. Tax Professionals with Power of Attorney can contact the Identity Protection Specialty Unit or Practitioner Priority Specialty line to obtain a client's transcript. The taxpayer will receive a notice alerting them of any requests for their transcript and instruct them to contact the Identity Protection Specialized Unit. Once proper authentication has been completed, we will issue a transcript to the taxpayer.

Registration Services

All tax professionals and payers who wish to use e-Services tools must register online to create a user account. Be sure you are eligible to use one of the online tools before you start to register. Visit [Registration Services](#) to learn what's needed to register, to confirm your registration or to manage your user account.

In order to improve and increase security, [changes to e-services Registration](#) were implemented Sunday, September 28, 2014

e-file Application

Use the IRS online e-file Application to [become an authorized e-file provider](#). Join the IRS partnership, save money, increase your productivity and build your business, while providing a service the majority of taxpayers now expect. IRS e-file has securely transmitted more than 1 billion tax returns since 1990. Nearly 80 percent of all individual federal returns are now e-filed. Learn more about IRS e-file that's [required for most tax return preparers](#). It will be good for your customers and good for your business.

NOTE: it is only through an approved e-file application that tax professionals, who are [Electronic Return Originators \(EROs\)](#), [Circular 230 Practitioners](#), or [Reporting Agents \(RAs\)](#), can gain access to the Transcript Delivery System. ERO's must e-file five or more returns in a tax season to be eligible. Circular 230 Practitioners need only apply and be approved.

Transcript Delivery System (TDS)

Use TDS to view your client's return and account information quickly, in a secure, online session. EROs, Circular 230 practitioners and RAs are eligible to use TDS to request and receive account transcripts, wage and income documents, tax return transcripts and verification of non-filing letters. A Record of Account that combines both the Return Transcript and Account Transcript into one product is also available.

The IRS will only honor requests for these products when a properly executed Form 2848, Power of Attorney or Form 8821, Tax Information Authorization, is already on file with the IRS. RAs must have a Form 8655, Reporting Agent Authorization, on file in lieu of F2848 or F8821.

TDS user access is defaulted to approved principals, responsible officials, and principal consents on the e-file application. These individuals may authorize TDS access to 'delegated users' in their business.

Taxpayer Identification Number (TIN) Matching

TIN Matching is a pre-filing service only offered to payers and/or their authorized agents who submit any of six information returns (Forms 1099-B, 1099-K, INT, DIV, OID, PATR, or MISC). It enables validation of TIN and name combinations prior to submission of the information return.

- *Interactive TIN Matching* enables payers to match up to 25 payee TIN and name combinations in real-time
- *Bulk TIN Matching* enables the submission of a file with up to 100,000 TIN and name combinations. IRS will send a response file to the users secure mailbox within 24 hours.

Payers must be listed on the IRS Payer Account File (PAF) database in order to participate. If your firm has not filed information returns with the IRS in one of the past two tax years, you are not eligible. A principal of the business must complete a TIN Matching Application after registering. Refer to Pub 2108A - On-Line Taxpayer Identification Number (TIN) Matching Program for complete information.

For additional information on interactive and bulk TIN match submissions, refer to TIN Matching FAQ's and TIN Matching Highlights.

The clock is ticking. The countdown is on!

GEAR UP is Coming!!!

There is still time to register. You can go online and register at www.iaaofny.com or print out the registration from the website and mail it in. If you are interested in the Business Entities or Health Care Reform seminars please call 832-7853 so all the materials can be ordered timely.

September 28, 2015 One Day Business Entities

<https://youtu.be/hW9FReGVmak>

September 29, 2015 Health Care Reform:

https://youtu.be/vX_nCO_3Yy8

November 9 & 10, 2015 1040 Individual Tax:

<https://youtu.be/lmdd63TFBws>

2015– 2016 IAA SCHEDULE OF EVENTS

IAA's Mission Statement

To promote, assist, educate, protect and defend the accounting practitioner within the State of New York; to aid the progress of the profession of accountancy, without limiting the foregoing; to advance the theory and practice of accountancy and its allied fields; to enhance the status of the accounting practitioner within the State of New York to endeavor to maintain technical and cultural standards of ethical practice by its members, to foster the study of accountancy and to encourage the personal and professional development of young accountants and students.

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Download membership applications, seminar information, registration forms, renew your membership.

Membership listing with phone numbers and links to member's websites.

The quarterly newsletter and other information.
