

The New York State
Department of Taxation and Finance

Andrew M. Cuomo - *Governor* Thomas H. Mattox - *Commissioner*

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.

How many hours of continuing education coursework are you required to take?

- If you are a commercial preparer who prepared **ten or more** New York State personal income tax returns during each of the past three years, you must take **four hours** of continuing education coursework by the end of December 2015.
- If you are a commercial preparer who prepared **fewer than ten** New York State personal income tax returns during each of the past three years, 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.

You will receive further information in the Fall about how you can sign up for the required courses.

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