



---

# Addendum: 2015 Ethics and Circular 230

## Revision 1:

### Page 14

The second sentence of the paragraph under the heading “Return Preparation §10.8” was removed. That paragraph now reads, “Any individual, who for compensation prepares or assists with the preparation of all or substantially all of a tax return or claim for refund must have a preparer tax identification number. Any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return or claim for refund is subject to the duties and restrictions relating to practice in subpart B, as well as subject to the sanctions for violation of the regulations in subpart C.”

**Date of revision:** 10.14.2015

## Revision 2:

### Page 11

The third bullet point listed the transitional continuing education requirements that were in effect for the 2015 filing period (2014 tax returns). The text is updated as follows.

- Complete the required continuing education.
  - Tax preparers required to take the annual refresher course must obtain a total of 18 hours consisting of 10 hours of federal tax law topics, 6 hours of federal tax law updates, and 2 hours of ethics. The annual refresher will satisfy the 6 hours of federal tax law updates.
  - Tax preparers exempt from the annual refresher course must obtain a total of 15 hours consisting of 10 hours of federal tax law topics, 3 hours of federal tax law updates, and 2 hours of ethics.

**Date of revision:** 10.27.2015