



## NYS Preparer Registration and Education Requirements

Generally, if you're preparing a New York State tax return or facilitating a NYS RAL/RAC, you must register annually with the NYS Tax Department. If you're preparing NYS returns, you may also need to complete continuing professional education (CPE) requirements and possibly pay a registration fee (\$100).

Unless exempt, you must register, or renew your registration, as a tax return preparer, facilitator, or both with the NYS Tax Department for every calendar year in which you:

- Will be paid to prepare a substantial portion (or all) of any NYS tax return, or
- Will facilitate a refund anticipation loan (RAL) or refund anticipation check (RAC)

**This includes preparers who do not live or work in NYS! If you are preparing NYS returns for a fee THIS APPLIES TO YOU, unless you meet the exemption requirements below.**

## Do I have Education Requirements?

***IRS continuing education courses for tax preparers do not count toward your required New York State hours of coursework.***

**If you have not previously registered** and you are registering for the first time with New York State, you must complete the curriculum titled:

- "2023 Registration Education Requirements - 16 Qual."

**If you registered in 2022** and you completed the "2022 Registration Education Requirements - 16 Qual", **or** "2022 Registration Education Requirements - 4 CPEs", you must complete the

curriculum titled

- "2023 Registration Education Requirements - 4 CPEs""

***UNLESS EXEMPT, these courses must be completed before you prepare your first NYS tax return in 2023.***

## Do I have to Pay the Fee?

If you qualify as a "commercial tax return preparer", you must pay a \$100 registration fee when you register.

A commercial preparer is any NON-Exempt individual who:

- Will be paid to prepare at least one New York State tax return in the current calendar year (2023), AND
- Was paid to prepare 10 or more New York State tax returns in the previous calendar year (2022);

**OR**

- Will be paid to prepare 10 or more New York State tax returns in the current calendar year

## Am I Exempt?

Exempt/excluded from the definition of tax return preparer are:

- Attorneys,
- Certified public accountants (CPAs),
- Public accountants (PAs),
- Enrolled agents (EAs),
- Volunteer tax preparers,
- Employees who are supervised by attorneys, CPAs, PAs or EAs
- Employees of a business preparing only the business' tax returns

**For CPAs/Attorneys you do not need to be a NYS CPA/Attorney to be exempt, all CPAs/Attorneys are exempt from education/registration no matter where they are registered.**

## How to Complete Registration/Education

**Complete your FREE courses using the NYS's online Statewide Learning Management System (SLMS).**

SLMS is an external website, you access it through your Tax Department Individual Online Services account ([tax.ny.gov](http://tax.ny.gov))

- Log in to (or create) your Individual Online Services account.
  - MUST BE AN INDIVIDUAL ACCOUNT, NOT A TAX PREPARER ACCOUNT
- Select the ? Services menu in the upper-left corner of your Account Summary homepage.
- Select Tax preparer registration program, then choose Take required education from the expanded menu.
- On the Registration and Continuing Education Training Tax Return Preparers page, select SLMS.
- Your required coursework will be grouped together in one curriculum. If you complete the required curriculum, you will meet your continuing education requirements.
  - If you completed the 2022 Registration Education Requirements - 4 CPEs curriculum, you will automatically be enrolled in the 2023 curriculum;
  - For all other users, complete the following steps:
    - Access SLMS from your Online Services account
    - In the search box, type 2023 Registration Education Requirements.

- Select Register next to the appropriate curriculum title (refer to the "DO I have Education Requirements" section above).
- On the Review Information page, select Submit Registration
- On the Registration Confirmation page, select the Learning Home icon to return to the Learning Home page
- On the Learning Home page, select My Learning in the left-hand Quick Links menu
- On the My Learning page, locate the class title and select the corresponding play icon in the Launch column
- On the Table of Contents page, select Launch (or Re-Launch if you are resuming the class)
- A new window or tab will open with instructions on how to begin the online learning
- If you finish a class, the status will show as Completed on the My Learning page

## The Basic Breakdown:

**If you are exempt** (see above), this does not apply to you!

**Regardless of where you live or work:**

**If you are NOT exempt**, and will be paid to prepare even one (1) NYS return you **MUST** take the required courses, no fee is required if preparing less than 10 NYS returns.

**If you are NOT exempt**, have been paid to prepare at least 10 NYS returns in 2022 and will be paid to prepare even 1 NYS return in 2023, you must take the courses and pay the fee.

**If you are NOT exempt**, have never prepared, or never been paid to prepare, a NYS return in the past, but will be paid to prepare 10 or more NYS returns in 2023, you must take the courses and pay the fee.

## Is there a Penalty for Non-compliance?

If you're required to register and fail to do so, NYS may charge you:

- \$250 for each calendar year you do not register
- \$50 per return for not paying the registration fee, if applicable, up to \$5,000 in a calendar year

## Still Confused about Your Requirement? Contact Us!

Email [NewYorkNATP@gmail.com](mailto:NewYorkNATP@gmail.com) or call 800-822-3260 any Monday to Thursday 10 a.m. to 5 p.m. EST.

Please share this information with any friends/colleagues preparing NYS returns from out of state as well! It applies to them too! We are happy to answer their questions (on this topic) even if they are not from NY.

**More Info from NYS Tax Department**