

If you prepare Forms 1040 for compensation, you must follow recently enacted requirements for federal tax return preparers. Most individuals must become Registered Tax Return Preparers (RTRP) under these new.

Limited Practice Rights: RTRPs have the right to prepare and sign tax returns and claims for refund. RTRPs also may represent clients before the IRS during audits of tax returns they prepare. RTRPs must follow the rules established in [Treasury Department Circular 230](#).