

Be Prepared for Tax Season

2013 DESK REFERENCE

This 2013 Desk Reference is our gift to you. We hope you find it helpful as you gear up for tax season. You may print as many copies as you like.

Should you ever need help from your friends at Drake Software, please give us a call. We'll be happy to serve you.

How you prepare for tax season can have a lot to do with how smoothly your season goes. A well-organized office that has prepared for the upcoming months can make the sailing much smoother during a fast-paced time. Here are some other important steps you can take to ensure your office is prepared.

Preseason Checklist

- › **Obtain Continuing Education (CE).** Ensure you have all the CE hours needed to renew your PTIN or professional license prior to tax season. RTRPs must have 15 hours of CE before December 31, 2012.
- › **Register for or Renew Your PTIN.** A PTIN is required for all return preparers who are compensated for preparing or assisting in preparation of a tax return. Visit IRS.gov to register, renew and learn more.
- › **Order Tax Preparation Software.** Look for a software package that includes everything you need and has experience you can trust. Consider Drake Software.
- › **Verify Your Office Equipment Meets System Requirements.** Does your hard drive have enough available space? Is your network operational? Are your printers compatible?
- › **Install and Test Your Tax Software Package.** Hopefully you've chosen software that's delivered early. Over 34,000 Drake Software customers have already installed their federal shipment and are using test returns to become familiar with new enhancements.
- › **Purchase Office Supplies.** Don't forget toner, paper, pens, and folders.
- › **Test Printers.** Test any new setup features included in your software. Make sure barcodes print correctly and you understand how to choose which forms print and how to print sets.
- › **Send Organizers or Letters.** These are great tools to help ensure clients have the right information ready for when it comes time for their appointments. This year, sending organizers is easier than ever thanks to the SecureFilePro portal option!
- › **Educate Yourself on Tax Law Changes.** This Desk Reference is a great way to start learning this information. Online research, the IRS website, and state tax departments are great tools as well.
- › **Begin Preseason Scheduling.** This will help you get a jump-start on tax season. It will also help those clients who are eager to file see you as soon as possible.
- › **Train Your Staff.** Make sure everyone understands their duties and is familiar with the software. Once tax season hits, you may not have time to review.
- › **Update Filing System.** If you're considering going paperless, make sure you're familiar with the steps you will need to take in order to be successful. If you prefer the paper route, make sure you shred any unnecessary paperwork to free up additional space.
- › **Establish Billing Amounts.** Setting up your billable amounts in your software now will save you a lot of time later.
- › **Determine Incentives or Rebates.** If you plan to offer rebates or incentives, make sure the process is well thought out. This will eliminate kinks in the midst of your busy season.
- › **Sign Up with a Bank If You Plan to Offer Bank Products.** Signing up now will help you avoid delays when it's time to process that first bank product. You may need to complete an application with your software vendor, too.
- › **Execute Your Marketing Plan.** Consider running radio spots, hanging posters or banners, and encouraging word-of-mouth marketing. Drake Software offers marketing ideas online at DrakeSoftware.com/marketing.

Offices with a well-prepared staff develop confidence in themselves, but more importantly, the client develops this confidence as well. Following these steps will help your office run smoothly and more efficiently. In turn, your clients will be happy to come back year after year.



Compliments of Drake Software
800.890.9500 • DrakeSoftware.com • info@DrakeSoftware.com

Tax Preparers' Due Diligence Requirements for EITC

Paid preparers who file EITC returns or claims for refunds for clients must meet four due diligence requirements. Those who fail to do so can be assessed a \$500 penalty for each failure.

- 1) Complete and file with taxpayer's return Form 8867, Paid Preparer's Earned Income Credit Checklist.
- 2) Fill out the appropriate EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions or in Publication 596, or your own equivalent form.
- 3) You must have no knowledge that any of the information used to determine the taxpayer's eligibility for the credit and the credit amount is incorrect.
- 4) Retain Form 8867 and the EIC worksheets (or your own equivalents of each), and a record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained. You must keep these documents for three years from June 30 following the date the return or claim for refund was presented to the taxpayer for signature.

2012 Medical Savings Accounts (MSA)

2012 Premium for High Deductible

Self Coverage	\$2,100 - \$3,150
Family Coverage	\$4,200 - \$6,300

Maximum Out of Pocket

Self Coverage	\$4,200
Family Coverage	\$7,650

Health Savings Account (HSA)

2012 Maximum Annual Contribution Limits

Self-Only Coverage	\$3,100
Family Coverage	\$6,250

2012 Minimum Deductible

Self Coverage	\$1,200
Family Coverage	\$2,400

2012 Maximum Out of Pocket

Self Coverage	\$6,050
Family Coverage	\$12,100

Additional Over Age 55

2012 and after	\$1,000
----------------	---------

Standard Deductions

IF Your Filing Status Is...	Base Amount	Additional Amount for Blindness or Over Age 65
Single	\$ 5,950	\$1,450
Married Filing jointly	\$11,900	\$ 1,150
Married Filing Separate	\$ 5,950	\$ 1,150
Head of Household	\$ 8,700	\$1,450
Qualifying Widow(er) with Dependent Child	\$11,900	\$ 1,150
Dependent of Another	\$950 or Earned Income + \$300	\$1,150 or \$1,450 if single or HOH

MACRS Recovery Periods

Type of Property	MACRS RECOVERY PERIOD	
	General Depreciation System	Alternative Depreciation System
Computers and their peripheral equipment	5 years	5 years
Office machinery, such as: Typewriters Calculators Copiers	5 years	6 years
Automobiles	5 years	5 years
Light trucks	5 years	5 years
Appliances, such as: Stoves Refrigerators	5 years	9 years
Carpets	5 years	9 years
Furniture used in rental property	5 years	9 years
Office furniture and equipment, such as: Desks Files	7 years	10 years
Any property that does not have a class life and that has not been designated by law as being in any other class	7 years	12 years
Roads	15 years	20 years
Shrubbery	15 years	20 years
Fences	15 years	20 years
Residential rental property (buildings or structures) and structural components such as furnaces, water pipes, venting, etc.	27.5 years	40 years
Nonresidential real property	39 years	40 years
Additions and improvements, such as a new roof	The same recovery period as that of the property to which the addition or improvement is made, determined as if the property were placed in service at the same time as the addition or improvement.	

2012 Filing Requirements for Most Taxpayers

IF your filing status is . . .	AND at the end of 2012 you were . . .	THEN file a return if your gross income was at least . . .
Single	Under 65	\$ 9,750
	65 or older	\$ 11,200
Married filing jointly	Under 65 (both spouses)	\$ 19,500
	65 or older (one spouse)	\$ 20,650
	65 or older (both spouses)	\$ 21,800
Married filing separately	Any age	\$ 3,800
Head of household	Under 65	\$ 12,500
	65 or older	\$ 13,950
Qualifying widow(er) with dependent child	Under 65	\$ 15,700
	65 or older	\$ 16,850

2012 Filing Requirements for Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.

Single dependents. Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply.
- Your unearned income was over \$950.
 - Your earned income was over \$5,950.
 - Your gross income was more than the larger of –
 - \$950, or
 - Your earned income (up to \$5,650) plus \$300.
- Yes. You must file a return if any of the following apply.
- Your unearned income was over \$2,400 (\$3,850 if 65 or older **and** blind).
 - Your earned income was over \$7,250 (\$8,700 if 65 or older **and** blind).
 - Your gross income was more than –

The larger of:

 - \$ 2,400 (\$3,850 if 65 or older **and** blind), or
 - Your earned income (up to \$5,500) plus \$1,750 (\$3,200 if 65 or older **and** blind).

Married dependents. Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply.
- Your unearned income was over \$950.
 - Your earned income was over \$5,950.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of –
 - \$950, or
 - Your earned income (up to \$5,650) plus \$300.
- Yes. You must file a return if **any** of the following apply.
- Your unearned income was over \$2,100 (\$3,250 if 65 or older **and** blind).
 - Your earned income was over \$7,100 (\$8,250 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than –

The larger of:

 - \$2,100, or \$3,250 if 65 or older **and** blind.
 - Your earned income (up to \$5,650) plus \$1,450 (\$2,600 if 65 or older **and** blind).

Other Situations When You Must File A 2012 Return

You must file a return if any of the three conditions below apply for 2012.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings account distributions. See the instructions for line 63 on page 42.
 - f. Recapture taxes. See the instructions for line 44, that begin on page 33, and line 63, on page 42.
 - g. Additional tax on a health savings account from Form 8889, Part III.
2. You had net earnings from self-employment of at least \$400.
3. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Adoption Credit

Maximum credit for a child with special needs	\$12,650
Other adoptions, qualified expenses	Up to \$12,650
Phaseout range, modified adjusted gross income	\$189,710 - \$229,710

Section 179 Expense

Expense Limit	\$500,000
Phaseout Threshold	\$2,000,000

FICA (SS & Medicare) Wage Base

Social Security Wage Base	\$110,100
Maximum Social Security Tax	\$4,624
Medicare Wage Base	No ceiling
Maximum Medicare Wage Tax	No ceiling

Student Loan Interest Deduction

Maximum interest deduction	\$2,500
Modified Adjusted Gross Income Phaseout:	
Married Filing Jointly	\$125,000 to \$155,000
Single/HOH	\$ 60,000 to \$ 75,000

Qualifying Child

A qualifying child for purposes of the child tax credit must be all of the following:

1. Claimed as your dependent on line 6c of Form 1040 or Form 1040A.
2. Under age 17 at the end of 2012.
3. Your:
 - a. Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild), or
 - b. Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child, or
 - c. Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child).
4. A U.S. citizen or resident alien.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if the adoption is not final.

Kidnapped child. A kidnapped child is treated as a qualifying child for the child tax credit if both of the following statements are true:

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of your family or the child's family.
2. The child qualified as your dependent for the part of the year before the kidnapping.

This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 16.

Dependent Care Credit Limitations

To determine the amount of your credit, multiply your work-related expenses (after applying the earned income and dollar limits) by a percentage. This percentage depends on your adjusted gross income shown on Form 1040, line 37, or Form 1040A, line 21. The following table shows the percentage to use based on adjusted gross income. The maximum eligible to be multiplied by these percentages is \$3,000 per child, maximum of \$6,000 per return.

IF your adjusted gross income is:		Then the percentage is:
Over	But not over	
\$ 0	\$15,000	35%
15,000	17,000	34%
17,000	19,000	33%
19,000	21,000	32%
21,000	23,000	31%
23,000	25,000	30%
25,000	27,000	29%
27,000	29,000	28%
29,000	31,000	27%
31,000	33,000	26%
33,000	35,000	25%
35,000	37,000	24%
37,000	39,000	23%
39,000	41,000	22%
41,000	43,000	21%
43,000	No limit	20%

Comparison of Education Credits

Lifetime Learning Credit	American Opportunity
Up to \$2,000	Up to \$2,500 / Up to 40% is refundable
Maximum lifetime learning rate is 20%	100% of first \$2,000 plus 25% of next \$2,000
Available for all years of post-secondary education and for courses to acquire or improve job skills	Available for four years of college
Available for an unlimited number of years	Only available for 2009 through 2012
Student does not need to be pursuing a degree or other recognized educational credential	AGI Phase Out between \$80,000 - \$90,000 (160K - 180K)
Available for one or more courses	
Felony drug conviction rule does not apply	

Lifetime Learning Credits Phaseout	Refundable American Opportunity
Modified adjusted gross income phaseout :	
Married Filing Jointly	\$104,000 to \$124,000
All other Filing Statuses	\$ 52,000 to \$ 62,000
	\$160,000 to \$180,000
	\$ 80,000 to \$ 90,000

Social Security Payback

At full retirement age or older	No limit on earnings
Under full retirement age	\$1 in benefits will be deducted for each \$2 you earn above \$14,640.
In the year you reach full retirement age	Your benefits will be reduced \$1 for every \$3 you earn above \$38,880.

* For 2012, full retirement age is 66 years.

Earned Income Credit

Single, Head of Household, and Qualifying Widow(er)	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	Maximum Earnings Before EIC Eliminated
	FROM	TO		
With No Children	\$ 6,200	\$ 7,800	\$ 475	\$ 13,980
With One Child	\$ 9,300	\$ 17,100	\$ 3,169	\$ 36,920
With Two Children	\$13,050	\$ 17,100	\$ 5,236	\$ 41,952
With Three Children	\$13,050	\$ 17,100	\$ 5,891	\$ 45,060

Married Filing Jointly	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	Maximum Earnings Before EIC Eliminated
	FROM	TO		
With No Children	\$ 6,200	\$ 13,000	\$ 475	\$ 19,190
With One Child	\$ 9,300	\$22,300	\$ 3,169	\$ 42,130
With Two Children	\$13,050	\$22,300	\$ 5,236	\$ 47,162
With Three Children	\$13,050	\$22,300	\$ 5,891	\$ 50,270

The maximum amount of investment income you can have and still receive EIC has increased to \$3,200.

Earned Income Credit in a Nutshell

First, you must meet all the rules in this column.	Second, you must meet the rule in one of these columns, whichever applies.		Third, you must meet the rule in this column.
Part A Rules for Everyone	Part B Rules if You Have a Qualifying Child	Part C Rules if You Do Not Have a Qualifying Child	Part D Figuring and Claiming the EIC
<ol style="list-style-type: none"> Your adjusted gross income (AGI) must be less than \$45,060 (\$50,270 for married filing joint) if you have three qualifying children. \$41,952 (\$47,162 for married filing joint) if you have two qualifying children. \$36,920 (\$42,130 for married filing joint) if you have one qualifying child. \$13,980 (\$19,190 for married filing joint) if you do not have a qualifying child. You must have a valid social security number. Your filing status cannot be "married filing separate." You must be a U.S. citizen or resident alien all year. You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income). Your investment income must be \$3,200 or less. You must have earned income. 	<ol style="list-style-type: none"> Your child must meet the relationship, age, and residency tests. Your qualifying child cannot be used by more than one person to claim the EIC. You cannot be a qualifying child of another person. 	<ol style="list-style-type: none"> You must be at least 25 but under age 65. You cannot be the dependent of another person. You cannot be a qualifying child of another person. You must have lived in the United States more than half of the year. 	<ol style="list-style-type: none"> Your earned income must be less than \$45,060 (\$50,270 for married filing joint) if you have three qualifying children. \$41,952 (\$47,162 for married filing joint) if you have two qualifying children. \$36,920 (\$42,130 for married filing joint) if you have one qualifying child. \$13,980 (\$19,190 for married filing joint) if you do not have a qualifying child.

Exemption Amounts

Personal and Dependent	\$ 3,800
Estate Amount	\$ 600
Simple Trust *	\$ 300
Complex Trust *	\$ 100

* Exemption Not Allowed in Final Year.

Domestic Production Activities Deduction

The deduction rate for 2012 is 9%

Deduction reduced by 3% if the taxpayer has any oil related qualified production activities income

Kiddie Tax

2012 Age Limit up to 18, and certain under 24

2012 Unearned Income Limitation \$1,900

Foreign Earned Income

2012 Maximum Exclusion \$95,100

Gift Tax

2012 Exclusion \$13,000

2012 Exclusion for gift to spouse who is not a U.S. Citizen \$139,000

401(K) Contribution Limits

2012 Maximum Deferral \$17,000

2012 Catch Up Contributions for taxpayers 50 and over \$22,500

Long-Term Capital Gains and Qualifying Dividends

For taxpayers in the 10% or 15% bracket 0%

For taxpayers in higher brackets 15%

Tax on unrecaptured Sec. 1250 gain 25%

Capital gain rate on collectibles 28%

Savings Bond/Higher Education Expense Exclusion

Modified adjusted gross income phaseout range:

Married Filing Joint \$109,250 - \$139,250

All other filing status \$72,850 - \$87,850

Qualified Transportation Fringe Benefit Exclusion

Commuter highway vehicle and transit pass \$240

Qualified parking \$240

Long-Term Care Premiums

Maximum premium (per person)

Age 40 or under \$350

Age 41 to 50 \$660

Age 51 to 60 \$1,310

Age 61 to 70 \$3,500

Age 71 or over \$4,370

Alternative Minimum Tax

First \$175,000 (\$87,500 married, separate) of Alternative Minimum Taxable Income 26%

Over \$175,000 of Alternative Minimum Taxable Income 28%

Exemptions:

Married Filing Jointly or Qualifying Widow(er) \$ 78,750

Married Filing Separate \$ 39,375

Single or Head of Household \$ 50,600

Exemption Phaseout :

25% of amount AMTI exceeds:

Filing Status

MFJ/Surviving Spouse

Married Filing Separate

Single/HOH

AGI Begin Phaseout

\$150,000

\$ 75,000

\$ 112,500

AGI Fully Phaseout

\$447,800

\$223,900

\$306,300

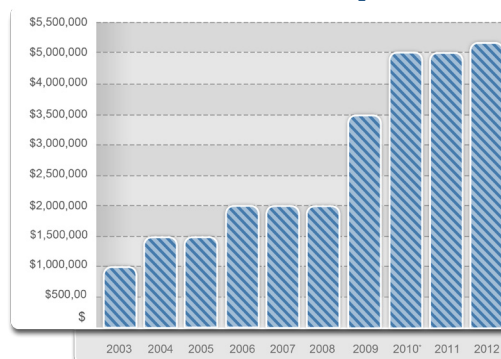
Where to Deduct Your Interest Expense

IF you have...	THEN deduct it on...	AND for more information go to...
Deductible student loan interest	Form 1040, line 33 or Form 1040A, line 18	Publication 970
Deductible home mortgage interest and points reported on Form 1098	Schedule A (Form 1040), line 10	Publication 936
Deductible home mortgage interest not reported on Form 1098	Schedule A (Form 1040), line 11	Publication 936
Deductible points not reported on Form 1098	Schedule A (Form 1040), line 12	Publication 936
Deductible investment interest (other than interest incurred to produce rents or royalties)	Schedule A (Form 1040), line 14	Publication 550
Deductible business interest (non-farm)	Schedule C or C-EZ (Form 1040)	Publication 535
Deductible farm business interest	Schedule F (Form 1040)	Publications 225 and 535
Deductible interest incurred to produce rents or royalties	Schedule E (Form 1040)	Publications 527 and 535
Personal interest	Not Deductible	

2012 Standard Mileage Rates

Business Mileage	55.5 cents / mile
Charitable Mileage	14 cents / mile
Medical/Moving Mileage	23 cents / mile

Estate Exemption



*2010 5,000,000 (or N/A if elected to file 8939)

Tax Rate Schedules - Single

TAXABLE INCOME:		TAX:		
Over	But not over	Tax	+ %	On amount over
\$ 0.00	\$ 8,700	\$ 0.00	10%	\$ 0.00
8,700	35,350	870.00	15%	8,700
35,350	85,650	4,867.50	25%	35,350
85,650	178,650	17,442.50	28%	85,650
178,650	388,350	43,482.50	33%	178,650
388,350	.....	112,683.50	35%	388,350

Tax Rate Schedules - Head of Household

Taxable income:		Tax:		
Over	But not over	Tax	+%	On amount over
\$ 0.00	\$ 12,400	\$ 0.00	10%	\$ 0
12,400	47,350	1,240.00	15%	12,400
47,350	122,300	6,482.50	25%	47,350
122,300	198,050	25,220.00	28%	122,300
198,050	388,350	46,430.00	33%	198,050
388,350	.....	109,229.00	35%	388,350

Tax Rate Schedules - Married Filing Separate

Taxable income:		Tax:		
Over	But not over	Tax	+%	On amount over
\$ 0.00	\$ 8,700	\$ 0.00	10%	\$ 0.00
8,700	35,350	870.00	15%	8,700
35,350	71,350	4,867.50	25%	35,350
71,350	108,725	13,867.50	28%	71,350
108,725	194,175	24,332.50	33%	108,725
194,175	.....	52,531.00	35%	194,175

Tax Rate Schedules - Married Filing Jointly or Qualifying Widow(er)

Taxable income:		Tax:		
Over	But not over	Tax	+%	On amount over
\$ 0.00	\$ 17,400	\$ 0.00	10%	\$ 0.00
17,400	70,700	1,740.00	15%	17,400
70,700	142,700	9,735.00	25%	70,700
142,700	217,450	27,735.00	28%	142,700
217,450	388,350	48,665.00	33%	217,450
388,350	.....	105,062.00	35%	388,350

2012 Corporate Tax Rates

Taxable income:		Tax:		
Over	But not over	Tax	+%	On amount over
\$ 0.00	\$ 50,000	\$ 0.00	15%	\$ 0.00
50,000	75,000	7,500	25%	50,000
75,000	100,000	13,750	34%	75,000
100,000	335,000	22,250	39%	100,000
335,000	10,000,000	113,900	34%	335,000
10,000,000	15,000,000	3,400,000	35%	10,000,000
15,000,000	18,333,333	5,150,000	38%	15,000,000
18,333,333	.....	.....	35%	0.00

A qualified personal service corporation is taxed at a flat rate of 35% on taxable income.

2012 Estate and Trust Tax Rates

Taxable income:		Tax:		
Over	But not over	Tax	+%	On amount over
\$ 0.00	\$ 2,400	\$ 0.00	15%	\$ 0.00
2,400	5,600	360.00	25%	2,400
5,600	8,500	1,160.00	28%	5,600
8,500	11,650	1,972.00	33%	8,500
11,650	.....	3011.50	35%	11,650

Traditional IRA Limits

IRA Contribution Limits	
Regular Contributions: 2012 Maximum Contribution	\$5,000
"Catch Up" Contributions for Taxpayers 50 and over: 2012 Catch up	\$6,000

Phaseout of IRA Deductions

Filing Status	AGI Begin Phaseout	AGI Fully Phased out
Single <small>(or Married Filing Separate and lived apart from spouse for all of 2012)</small>	\$58,000	\$68,000
Married Filing Jointly	\$92,000	\$112,000
	<small>(\$173,000 if spouse is not covered by a pension plan)</small>	<small>(\$183,000 if spouse is not covered by a pension plan)</small>
Married Filing Separate	\$ 0.00	\$ 10,000
Head of Household	\$58,000	\$68,000
Qualifying Widow(er)	\$92,000	\$112,000



Compliments of Drake Software
800.890.9500
DrakeSoftware.com
info@DrakeSoftware.com



Compliments of Drake Software

800.890.9500 • DrakeSoftware.com

info@DrakeSoftware.com

Continuing Education and Test Prep

Earn 10 Hours of CPE While Preparing for the RTRP Competency Exam!

Tax Return Preparers with a PTIN have until the end of 2013 to take and pass the Registered Tax Return Preparer (RTRP) Competency Test. In addition, they are required to earn 15 hours of CPE a year, beginning in 2012.

Are you ready?

Drake Software offers two online, self-paced courses to assist you in preparing for the test: The RTRP Test Study Course and the RTRP Test Overview and Tips. The CPE credits granted for taking either course apply toward your annual RTRP CPE requirements.

RTRP Test Study Course - Offers an interactive way to study for the RTRP exam by covering the seven domain areas specified by the IRS as the content of the test.

Includes 10 hours of continuing education and the following:

- › Study Guides, Examples, Quizzes, and a Practice Test
- › Flexible online format and custom feedback and tracking
- › Access to the course does not expire. Re-take the course as many times as needed to pass the exam.

RTRP Test Overview And Tips - This course provides an overview of the Registered Tax Return Preparer Competency Test and tips for success. Includes 2 hours of continuing education and reviews the test specifications, ways to study and prepare, what to expect on test day, and tips for handling test anxiety. For more information visit DrakeETC.com.

Drake e-Training Center

Drake software offers courses to meet your education needs in 2013. We make it easy to achieve your CPE requirements with affordable online courses in live and self-paced formats. Whether you're an EA, RTRP or a CPA, Drake has the CPE for you!

- › Webinars deliver a diverse portfolio of affordably priced learning topics that are scheduled at convenient times from coast to coast. Participation is monitored without the need for testing to receive credit. Access webinars to earn CPE credits each month in your required subject areas and easily accrue and print all your CPE for the year online.
- › Tax Courses provide preparers with fundamental instruction on basic to intermediate tax preparation for individual, partnership, corporate and s-corporation returns. Brush up on your skills or train a new preparer while earning CPE at the same time.
- › RTRP Test Study Courses prepare test-takers for the competency exam and provide up to 10 CPE hours (see other side for details).

Visit DrakeETC.com to create your training account.