

**421.64 Tax return preparer — continuing education.**

1. For purposes of [this section](#), “*tax return preparer*” means the same as defined in [section 421.62](#).

2. *a.* Beginning January 1, 2020, and every year thereafter, a tax return preparer shall complete a minimum of fifteen hours of continuing education courses on subject matters prescribed by the department of revenue, including two hours of continuing education on professional ethics. Each course shall be taken from an Internal Revenue Service approved provider of continuing education. A tax return preparer shall not engage in activity as such a preparer unless the preparer has completed, during the previous calendar year, a minimum of fifteen hours of continuing education courses prescribed by the department of revenue, including two hours of continuing education on professional ethics. For purposes of completing continuing education pursuant to [this section](#), a new tax preparer shall not be required to complete continuing education prior to the first year of preparing returns.

*b.* A tax return preparer is required to retain records of continuing education completion.

[2019 Acts, ch 147, §3](#); [2020 Acts, ch 1118, §13](#)

Referred to in [§421.63](#)