



Accreditation Council for Accountancy and Taxation

Every professional needs a professional credential.®

CANDIDATE HANDBOOK

**Everything You Need to Know about
ACAT's Accounting & Tax Credentials:**

- **ABA ACCREDITED BUSINESS ACCOUNTANT/ADVISOR®**
- **ACCREDITED TAX PREPARER®**
- **ACCREDITED TAX ADVISOR®**
- **ACCREDITED RETIREMENT ADVISOR®**

ACAT CREDENTIALS:

- ABA Accredited Business Accountant/Advisor®
- Accredited Tax Preparer® (ATP)
- Accredited Tax Advisor® (ATA)
- Accredited Retirement Advisor (ARA)

ACAT accreditation provides evidence to clients, prospective clients, employers, and the public that the accredited professional has met higher national standards and has a mastery of accounting and taxation procedures and practices. Potential clients will certainly want to know whether a preparer has credentials demonstrating expertise in business accounting, tax planning and advising, or tax matters affecting the elderly.

ACAT credentials are a public declaration that you have the expertise and qualifications to provide sound and accurate taxation and accounting advice to individuals and to small-medium size businesses.

Because accreditation is **voluntary**, the choice to become accredited demonstrates individual pride in the profession, the desire to be recognized for mastery of the principles of accounting and taxation, and an ongoing commitment to continuing professional education, quality client care. Accreditation gives nationwide recognition and can open the door for upward mobility, employment opportunities and higher pay.

ABA ACCREDITED BUSINESS ACCOUNTANT/ADVISOR®



What is Accreditation in Accountancy or ABA?

ABA Accredited Business

Accountant® is ACAT's trademarked designation for Accreditation in Accountancy. The ABA is a

prestigious professional accounting credential that demonstrates to clients, potential clients and employers that the credential holder has a thorough knowledge and proficiency in financial accounting, financial reporting, financial statement preparation, taxation, managerial accounting, business law, and ethics for small- to medium-sized businesses.

In some states—DE, IA, MN—achieving the ABA designation meets state regulatory requirements to practice public accountancy. MN requires a 75% passing score on both Practices of the exam. The use of the term “accountant” for non CPAs varies by state. In states where the term “accountant” cannot be used in any form or in states that allow the use the term “accountant” as a stand alone word but with a disclaimer—AL, AK, AR, CA, HI, IN, KY, LA, ND, NV, NY, OH, OK, PA, RI, SC, SD, TN and TX, accredited individuals use *Accredited Business Advisor*®. The process for attaining the credential and rules for use are the same. Check with your state board of accountancy for your state accountancy compliance rules.



The ABA is accredited by the National Commission for Certifying Agencies (NCCA), an independent resource recognized as the authority on accreditation standards for professional certification organizations and programs.

How do I become ABA accredited & what are the requirements?

To become an ABA, you must pass the *Comprehensive Examination for Accreditation in Accountancy*, a 200-question exam offered twice in a year at testing centers around the country and have three years of related work experience, up to two of which may be satisfied through college credit.

ACAT seeks to ensure that all accredited individuals possess theoretical knowledge and the practical knowledge necessary to be successful practitioners. For that reason, candidates for accreditation must satisfy a three-year experience requirement before becoming fully credentialed. Individuals who pass the exam but who have not met the experience requirement may promote themselves as having “passed the ACAT *Comprehensive Examination for Accreditation in Accountancy*,” but are not entitled to use the ABA designation.

Who is eligible to take the ABA examination?

ACAT has developed requirements for eligibility to ensure that the application process is fair and impartial for all applicants. Each eligibility requirement has been established to ensure that individuals certified by the ACAT have an acceptable level of knowledge and proficiency of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services.

There are no educational requirements to sit for the Comprehensive Examination, however, candidates must be at least 18 years of age and must have a minimum background of three (3) years work experience or two (2) years of college-level accounting plus one (1) year work experience to earn the ABA credential. Individuals without substantive

work experience are advised to complete Principles, Intermediate, and either Cost or Managerial Accounting, as well as at least one semester in Taxation before taking the examination.

Candidates who earn an ACAT credential have demonstrated knowledge of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services in order to maintain the highest level of service to the public.

Candidates cannot earn certification without passing the certification examination.

Comprehensive Examination for Accreditation in Accountancy

The *Comprehensive Examination for Accreditation in Accountancy* tests the technical proficiency of candidates in financial accounting, financial reporting, financial statement preparation, taxation, business consulting services, business law, and ethics. Emphasis is on a practical approach to public accounting. The exam is divided into two parts: **PRACTICE 1** and **PRACTICE 2**, both of which have 100 multiple-choice questions.

The questions on ABA exam are developed as the result of a Job Practice Analysis that studies what accountants do, how often they perform each task and how important they perceive the task to be. The result of this survey was a blueprint or outline for the exam covering the topics to be tested and the number of questions on each topic.



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

PRACTICE I

Financial Accounting and Financial Statement Preparation, Presentation and Reporting

100 QUESTIONS

- Accounting Principles and Pronouncements
- Record Setup
- Accounting Cycle
- Cash vs. Accrual
- Revenue Recognition
- Adjusting, Reversing, Closing Entries and Error Correction
- Worksheet Preparation
- Financial Statement Preparation and Presentation
 - Balance Sheet
 - Income Statement
 - Statement of Cash Flows and Analysis
 - Statement of Changes in Equity
 - Supplemental Information
 - Disclosures
- Partnerships
- Accounting for Cash and Equivalents
- Accounts and Notes Receivable
- Investments
- Inventories
- Property and Equipment—Depreciation & Depletion
- Intangible Assets—Amortization
- Current Liabilities and Long-Term Liabilities
- Stockholder's Equity
- Payroll
- Accounting for Leases
- Accounting for Pensions
- Engagement Letters
- Other Comprehensive Basis of Accounting
- Working Papers
- Reports and Transmittal Letters
- Statements of Changes in Equity
- Financial Statement Analysis

PRACTICE 2

Taxation, Managerial Accounting, Business Law, Ethics

BUSINESS CONSULTING SERVICES: 17 QUESTIONS

- Cost-Volume-Profit Analysis
- Department Analysis
- Time Value of Money
- Capital Budgeting
- Capital Investment Analysis
- Budgets
- Managerial Decisions
- Provide Cash Flow Planning Services-Cash Budgeting
- Evaluating Internal Controls Systems
- Evaluating Investments/
Business Opportunities
- Identify Employee Benefit Plans

BUSINESS LAW: 18 QUESTIONS

- Property Law
- Contracts
- Uniform Commercial Code
- Agency
- Partnerships
- Limited Liability Entities
- Corporations
- Trusts

ACAT accreditation provides evidence to clients, prospective clients, employers, and the public that the accredited professional has met higher national standards and has a mastery of accounting and taxation procedures and practices.

TAXATION: 56 QUESTIONS

- Filing Considerations
- Accounting Methods
- Inclusion in/ Exclusion from Income
- Adjustments to Income
- Itemized Deductions
- Sole Proprietorship, Self-Employment, and Rental Activity
- Taxation of Investments and Planning
- Income Tax Credits
- Special Tax Computations
- Taxation of Partnerships
- Taxation of Corporations
- Taxation of S-Corporations
- Taxation of Fiduciaries
- Taxation of Estates
- Taxation of Limited Liability Entities
- Self-Employment Issues
- Divorce Issues
- Independent Contractor/ Employee Issues
- Non-Profit Tax Returns

ETHICS AND PROFESSIONAL CONDUCT: 9 QUESTIONS

- General Knowledge
- Practice Procedures



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

ACAT has many benefits for credential holders including:

- Full-color client brochures
- Logos for credential holders
- ACAT's e-newsletter **ActionLetter**
- Tax and accounting tips
- Your profile page on www.findataxpro.org
- **Tools and Resources Library** including sample social media posts, press releases, infographics and and slideshows on the value of ACAT credentials



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ACCREDITED TAX PREPARER® (ATP)

What is the Accredited Tax Preparer® (ATP) Credential?



The ATP is a leading national credential for tax practitioners who have a thorough knowledge of the existing tax code and the preparation of individual tax returns with an expertise in comprehensive 1040 issues including supporting schedules, self-employed returns, and ethics.

How do I become ATP accredited & what are the requirements?

To become an *Accredited Tax Preparer*®, you must pass the 100 question ATP examination which is offered twice a year at testing centers around the country. In addition, you must have three years of work experience in tax preparation, two of which may be satisfied through college credit. One year experience is considered a tax-season (January through April).

Who is eligible to take the ATP examination?

There are no educational or experience requirements to sit for the ATP exam. However, there is a three-year tax experience requirement, two of which may be satisfied through college credit, to earn and use the ATP credential.

Accredited Tax Preparer® (ATP) Examination

The ATP examination is a 100 multiple-choice question exam that tests proficiency in the preparation of individual tax returns, comprehensive 1040 issues, and ethics. Questions on the ATP exam are developed as the result of a Job Practice Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be. The result of this analysis is a blueprint or outline for the exam covering the topics to be tested and the number of questions on each topic.

ACCREDITED TAX PREPARER® (ATP)

PREPARATION OF TAXES: 92 QUESTIONS

- Individual Tax Returns
- Filing Considerations and Determination of Tax
- Income Inclusions
- Income Exclusions
- Itemized Deductions
- Deductions for Adjusted Gross Income
- Income Tax Credits
- Determine Appropriate Accounting Methods: Accrual, Cash, Hybrid
- Payroll-Related Functions: Check Preparation, Tax Documents, Electronic Transfers, Payroll Tax Reports
- Sole Proprietorships
- Rental Income
- Self-Employed
- Independent Contractors
- Provide and Maintain Tax Records
- Employee Benefits
- Divorce Issues
- Practice Procedures
- Depreciation and Amortization

ETHICS: 8 QUESTIONS

- Standards of ethical and professional conduct
- Refer client for areas beyond your expertise
- Difference between regulatory ethics and behavioral ethics
- Evaluate your activities and responsibilities in terms of ethical standards for yourself, current clients and prospective clients
- Apply knowledge of IRS Circular 230 and of the ACAT Code of Ethics to issues that may arise when performing tax and accounting services

ACCREDITED TAX ADVISOR® (ATA)



What is the Accredited Tax Advisor® (ATA) Credential?

The ATA is a premier national tax credential for practitioners who handle sophisticated tax planning issues, including planning for owners of closely held businesses, planning for the highly compensated, choosing qualified retirement plans and performing estate tax planning. Their expertise covers tax returns for individuals, business entities, fiduciaries, trusts and estates, as well as tax planning, tax consulting and ethics.

How do I become ATA accredited & what are the requirements?

To become an Accredited Tax Advisor®, you must pass the 100 question ATA examination which is offered twice a year at testing centers around the country. In addition, you must have five years of experience in tax preparation, compliance, tax planning and consulting, of which 40% must be in tax planning and consulting.

Who is eligible to take the ATA examination?

There are no educational or experience requirements to sit for the ATA exam. However, there is a five-year tax experience requirement. A tax-season (January through April) is considered one year.

Accredited Tax Advisor® (ATA) Examination

The ATA examination is a 100 multiple-choice question exam. Questions on the ATA exam follow a Job Practice Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be. The following is an outline of the exam topics.

ACCREDITED TAX ADVISOR® (ATA)

ACCOUNTING KNOWLEDGE: 20 QUESTIONS

- Accounting Principles
- Other Comprehensive Basis of Accounting
- Record Setup
- Worksheet Preparation
- Adjusting, Reversing, Closing Entries & Error Correction
- Financial Statement Preparation and Presentation
- Inventories
- Payroll

BUSINESS LAW AND CONSULTING SERVICES: 9 QUESTIONS

- Employee Benefit Plans
- Power of Attorney
- Contracts
- Entities
- Trusts
- Agency

TAXATION: 53 QUESTIONS

- Engagement Letters
- Sole Proprietorship
- Rental Activities
- Special Tax Computations and Impact Analysis
- Partnerships
- Limited Liability Companies
- Corporations
- Fiduciaries
- Estate and Gift Tax Returns
- Divorce Issues
- Independent Contractor Issues
- Non-Profit Issues
- Depreciation

PRACTICE PROCEDURES AND ETHICS: 9 QUESTIONS

RETIREMENT: 8 QUESTIONS

- Personal Financial Planning
- Retirement Planning
- Estate Planning
- Incapacity Planning
- Business Succession Planning

ACCREDITED RETIREMENT ADVISOR® (ARA)



What is the Accredited Retirement Advisor® (ARA) Credential?

The ARA recognizes professionals who have a thorough knowledge of topics relevant to retirement planning and special issues of senior citizens including tax planning; preparing clients for retirement; tax preparation for decedents, the essentials of estates and trusts; financial planning; and applying your knowledge and skills in real-life situations when serving aging clients.

How do I become ARA accredited & what are the requirements?

To become an *Accredited Retirement Advisor*®, you must pass the 100 question ARA examination which is offered twice a year at testing centers around the country.

Accredited Retirement Advisor® (ARA) Examination

The ARA examination is a 100 multiple-choice question exam. Below is an outline of the exam topics. Percentages below are approximate.

ACAT credentials are a public declaration that you have the expertise and qualifications to provide sound and accurate taxation and accounting advice.

ACCREDITED RETIREMENT ADVISOR® (ARA)

RETIREMENT PLANS, BENEFITS & RETIREMENT DISTRIBUTION (20%)

Social Security, Medicare, Medicaid,
Veteran's Benefits, Retirement Plans,
Retirement Plan Distribution and Planning

INSURANCE, HEALTH CARE, SENIOR AND LONG-TERM CARE OPTIONS (20%)

Health Insurance, Long Term Care Insurance,
Health Care, Long-Term Care, Life Insurance,
Senior Housing Options and Issues

ESTATES, TRUSTS, ESTATE PLANNING & TAXATION CONSIDERATIONS (40%)

Estates, Trusts, Estate Planning, Taxation of
Estates Form 706, Decedent's Final Return,
Gift Tax Returns Form 709, Special
Considerations for the Self-Employed

PERSONAL RESIDENCE ISSUES (10%)

ETHICS & PROFESSIONALISM IN SERVING AGING CLIENTS (4%)



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

EXAMINATION INFORMATION

Testing Windows for ACAT Examinations

	Spring	Fall
2014	June 7- June 30	Nov. 29 - Dec. 22

The spring 2014 testing window for ACAT Capstone schools and student is May 1 - May 30.

How do I register for ACAT exams?

To register, go to www.acatcredentials.org.

The computer-based exams are offered at any of the over 700 authorized PSI test centers during spring and fall testing windows. You may access test center information at <http://cert.psiexams.com/locateall.html>. Candidates can register online, by mail or by fax.

Once your registration is processed, you will receive a confirmation Authorization-To-Test letter (ATT) with information on setting up your exam date and testing site.

ACAT does not discriminate and offers reasonable accommodations to those with disabilities. There is a place on the registration form to notify ACAT of your needs, so we may accommodate you.

Exam Registration Contact Information:

Accreditation Council for Accountancy and Taxation
1010 North Fairfax Street

Alexandria, VA 22314

888.289.7763

Fax: 703-549-2984

www.acatcredentials.org;

info@acatcredentials.org



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

What are the examination fees?

- **Full ABA Exam Fee PRACTICE 1 and 2:**
\$285 + \$50 Registration Fee
- **One Part ABA Exam Fee PRACTICE 1 or 2:**
\$200 + \$50 Registration Fee
- **ATP, ATA or ARA Exam Fee:**
\$200 + \$50 Registration Fee

These fees are for the exams only and are separate from credential fees, certificate fees and annual ACAT renewal fees to maintain the earned credentials. Credential fees are \$50 per credential and the certificate fee is \$20.

What is the exam rescheduling policy?

You must test within the testing window stated on the Authorization-To-Test (ATT), which you receive after your submitted scheduling form is successfully processed. Candidates who wish to reschedule an examination within the testing window without forfeiting the examination fee must notify PSI at least three working days prior to the scheduled test date. You will forfeit your examination fee if you do not appear for your scheduled examination or are not admitted due to lack of proper photo/signature identification.

Nondiscrimination

ACAT does not discriminate against any candidate for certification on the basis of race, color, creed, age, gender, national origin, religion, disability, marital status, parental status, ancestry, sexual orientation, military discharge status or source of income, or any other status protected by law. All candidates for certification will be judged solely on the criteria determined by the ACAT Board of Directors.

Special Accommodations

ACAT complies with the Americans with Disabilities Act (ADA) for candidates and requests that the PSI testing centers and authorized Capstone facilities provide reasonable accommodations for candidates with a disability covered by this Act. Candidates requiring special accommodations must contact the ACAT before scheduling the examination. Arrangements for special accommodations may take up to 30 days to coordinate. Requests for accommodations are reviewed by the Vice President to ensure the request can be processed without jeopardizing the integrity or security of the examination. The Vice President, or staff designee, communicate with the candidate to ensure all processes and procedures are explained and that a testing appointment is scheduled to accommodate their needs accordingly.

Candidates must indicate their special accommodations request on the ACAT Registration Form.

What happens on the day of the exam?

Please report to your exam location at least 30 minutes prior to your scheduled testing time. You must bring your ATT Authorization-To-Test letter and a government-issued photo ID. You may also bring a non-printing, non-programmable calculator with you. If you are taking the whole ABA test, we suggest you bring your lunch as you will only have 30 minutes between tests.

You will receive unofficial provisional pass/fail notice at the time you complete an examination. You should receive your final and verified exam scores approximately six weeks after the end of the examination period.

What scores do I need to pass the ACAT exams?

For the ABA, a passing grade is 70 on each part of the exam—Practice 1 and Practice 2. A candidate who does not pass the full exam, but does pass one part, either Practice 1 or Practice 2, has 18 months to re-take that part of the exam. A candidate failing to pass both parts within the designated time must reapply and retake both parts.

For the ATP, ATA and ARA, a passing grade is 70.

Candidates will receive a letter from ACAT notifying them of their official and final test scores. Test results are confidential and will not be released to anyone without your written permission. ACAT securely stores exam results indefinitely.

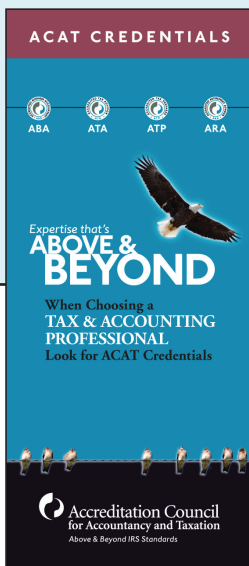
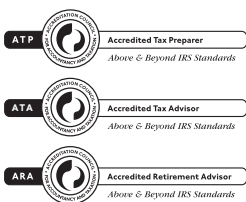
What do I receive when I pass an exam, submit the credential fee and meet applicable experience requirements?

As a new ABA credential holder, you will be able to use the *ABA Accredited Business Accountant*® or *Accredited Business Advisor*® designation as permitted by your State Board of Accountancy. New ATPs, ATAs and ARAs can use the *Accredited Tax Preparer*®, *Accredited Tax Advisor*® and, *Accredited Retirement Advisor*® designations.

You can also order a hand-lettered certificate attesting to your accredited status. In addition, ACAT provides client marketing materials and credential logos to assist you in promoting your credentials, and you'll be listed in a national credentials directory where clients can go to when they are searching for a new accountant or tax professional.

ACAT has many programs to benefit credential holders including client brochures, credential logos, the ACAT *ActionLetter* e-newsletter, tax and accounting tips, and through our partnership with the National Society of Accountants, your voice will be heard on state and national accounting and tax issues.

Full-color client brochure and sampling of logos available for credential holders.



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How do I maintain the ACAT credentials?

Renewal is not automatic. Credential holders maintain accreditation through:

1. payment of annual renewal fees;
2. compliance with ACAT's mandatory Continuing Professional Education (CPE) requirements; and
3. adherence to ACAT's *Code of Ethics* and *Rules of Professional Conduct*.

Annual Renewal Fees

Annual renewal fees are due by June 30th each year, regardless of when the credential is earned. The exam fees do not include renewal fees. For more information on renewal fees, go to www.acatcredentials.org.

Because **accreditation is voluntary**, the choice to become accredited demonstrates individual pride in the profession

Continuing Professional Education Requirements

ACAT CPE reporting cycles always begin on July 1 and end on June 30, and run for three years. The current CPE began July 1, 2011 and will conclude on June 30, 2014. CPE requirements are prorated for those who earn an ACAT credential in after the start of a reporting cycle.

Individuals holding *Accreditation in Accountancy (ABA)* must earn 120 CPE hours every three years: with at least 24 hours in accounting or related subjects (finance, business management, technology, or business law); at least 24 hours in taxation; 4 hours in ethics. This meets or exceeds the recommended educational requirements of all state boards of accountancy.

Individuals holding the *Accredited Tax Preparer* credential must earn 72 hours of CPE during each three-year cycle with at least 68 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.

Individuals holding the *Accredited Tax Advisor*[®] credential must earn 90 hours of CPE during each three-year cycle with at least 86 hours in taxation or related subjects (such as accounting, finance, technology, or business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

Individuals holding the *Accredited Retirement Advisor*® credential must earn 72 hours of CPE each three-year cycle with at least 24 hours in elder-care issues (such as retirement, asset management, Social Security, Medicare, long-term care, or trusts and estates); plus 4 hours in ethics. The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.

Credential holders who have more than one credential need to have total hours of CPE for the credential with the highest requirement – not the combined number of hours.

ACAT conducts periodic random audits to ensure that credential holders remain in compliance. If you have not earned the required CPE at the end of a cycle, you may apply for a 6-month extension of time. If you do not complete and report your CPE hours, your credential will be suspended. Once your credential is suspended, you will have a limited amount of time to meet the qualifications for reinstatement.

ACAT has many benefits for credential holders including:

- client brochures
- credential logos
- the ACAT **ActionLetter** e-newsletter
- tax and accounting tips



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ACAT Code of Ethics

ACAT's *Code of Ethics and Rules of Professional Conduct* are among the highest standards of practice in the financial and taxation profession. Compliance with this standard of professional integrity is required of all those with accreditation. A code of ethics is sent to all credential holders and is also on the ACAT website at www.acatcredentials.org.

Reinstatement

If you do not pay your renewal fees, fail to meet your CPE requirements or do not adhere to Code of Ethics, your ACAT credential(s) will be suspended and your certificate(s) will need to be returned to ACAT. You have five years from the date of suspension to request reinstatement. Accredited status may be reinstated in one of three ways:

1. You may sit for and satisfactorily complete the examination at any time following the expiration of the accredited status.
2. You may submit the reinstatement fee, back renewal fees, and give evidence to ACAT of the completion of acceptable continuing education in the 12 months immediately prior to the date of filing for reinstatement.
3. You may be reinstated by ACAT Board action on an individual basis only for extreme or special circumstances.



For more information, go to
www.acatcredentials.org or call
toll-free 888-289-7763.

SUGGESTED STUDY AIDS

ACAT recommends the study tools from the list below. You can also use the exam blueprints in this handbook to guide your studies and select courses that are best for you.

ABA Accredited Business Accountant/Advisor®

- **ABA Study Guide/Outline.** This guide indicates the percent of the examination devoted to each content area. Use it to determine whether the exam is appropriate for you and how much of the material you already know, and identify areas where additional study should be planned.
- **ABA Preparatory Course.** The ABA Preparatory Course helps students and practitioners prepare for the ACAT Comprehensive Examination for Accreditation in Accountancy. It offers a comprehensive review of PRACTICE 1 and PRACTICE 2 and includes sample questions and answers after each section.
- **ABA Practice Exam.** ACAT's 200-question online Practice Exam mirrors the topic and question format of the ABA exam. The user-friendly format allows you to receive immediate results and feedback.
- **Capstone Review Courses.** Many colleges and technical schools offer a credit course, called a Capstone Course, to prepare current students and recent graduates for the Comprehensive Examination.

Accredited Tax Preparer® & Accredited Tax Advisor®

- **ATP Preparatory Course.** The Accredited Tax Preparer (ATP) Preparatory Course is a study aid published by the NSA to help you prepare for the Accredited Tax Preparer (ATP) exam. This course comprehensively covers 1040 individual taxation and ethics. Each chapter has review questions at the end.
- **ATA Preparatory Course.** The ATA Preparatory is a study aid written by experts in the field that comprehensively covers taxes and tax planning for businesses, corporations and partnerships, estates and trusts, consulting and ethics. Each chapter has review questions at the end.
- **Practice Exams.** ATP and ATA Practice Exams are online and interactive. The user-friendly format allows you to receive immediate results and feedback. You are able to randomize the questions and shuffle by topic areas. Practice Exam users are given unlimited attempts to maximize your study efforts.

Accredited Retirement Advisor®

- **Serving Aging America and Elder Care Seminar Series for Tax & Accounting Professionals.** These seminars are offered at locations around the country and cover preparing you and your clients for retirement, the essentials of estate and trust planning, financial planning and elder care hot topics.

- **Choose self-study CPE course to prepare for the ARA exam.** Take courses on the topics listed in the ARA Blueprint. ACAT has partnered with CCH to bring credential holders online CPE courses at 30% discount. CCH Learning Center offers over 160 courses, approved by NASBA. The subscription's annual fee is \$329 for ACAT credential holders and NSA members.

Click here to sign up: [CCH Learning Center](#)

For more information
on any of these
study resources, go to
www.acatcredentials.org
or call toll-free
888-289-7763.

Limitations: Information in this publication is correct as of **March 2014** and is subject to change without notice. The Accreditation Council for Accountancy and Taxation, Inc., reserves the right to modify or amend credentialing requirements and change fees without notice. It is the responsibility of credential holders to keep themselves informed of the content of all notices concerning such changes.

About ACAT

The Accreditation Council for Accountancy and Taxation* (ACAT) was established in 1973 as a non-profit, independent, testing, accrediting and monitoring organization. ACAT accredits professionals who have demonstrated knowledge of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services in order to maintain the highest level of service to the public.

ACAT is affiliated with the National Society of Accountants, headquartered in Alexandria, VA.

ACAT Mission

To accredit professionals who have demonstrated knowledge of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services in order to maintain the highest level of service to the public; to promote the value, recognition and use of the ACAT credentials; and to protect the ability to use the earned credential.

ACAT Objectives

- To raise professional standards and improve the practices of accountancy and taxation.
- To identify persons with demonstrated knowledge of the principles and practices of accountancy and taxation.
- To encourage practitioners in a continuing program of professional development.
- To assure that accredited individuals provide the highest degree of technical proficiency in small- and mid-size businesses and individual accounting and taxation services.
- To foster increased recognition for the accredited individual in the public, private and educational sectors of our nation.



**Accreditation Council
for Accountancy and Taxation**

Every professional needs a professional credential.®

1010 N. Fairfax Street, Alexandria, VA 22314-1574

PHONE: 888.289.7763 **FAX:** 703.549.2984

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WEB: www.acatcredentials.org