

GOVERNMENT OF GUAM
OFFICE OF THE GOVERNOR
AGANA, GUAM

EXECUTIVE ORDER NO. 77-3

Promulgation of the Amendment to Regulation No. 2


TAX PREPARERS ACT

WHEREAS, the Department of Revenue and Taxation has, on the 18th day of February 1977, held a public hearing in accordance with the law on the promulgation of the amendment to Regulation No. 2 of the Tax Preparers Act as authorized under Public Law 13-208; and

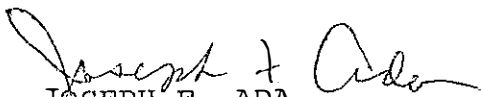
WHEREAS, I have examined the amendments and find them acceptable:

NOW, THEREFORE, I, Ricardo J. Bordallo, Governor of Guam, pursuant to the authority given me by Public Law 13-208, do hereby promulgate the attached amendments which shall be effective February 18, 1977.

Dated at Agana, Guam, this 10th day of MARCH, 1977.


RUDOLPH G. SABLAN
Acting Governor

COUNTERSIGNED:


JOSEPH F. ADA
Acting Lt. Governor

TAX PREPARERS ACT.
DEPARTMENT OF REVENUE AND TAXATION
BOARD OF TAX EXAMINERS

AMENDMENTS TO REGULATION NO. 2

AUTHORITY

SECTION 6, PUBLIC LAW 13-208

PURPOSE

To implement, interpret or make specific the
Amendments to the Tax Preparers Act of Public Law
13-208.

FEB 18 1977

DATE



P. L. CHARLES
Deputy Commissioner
Revenue & Taxation

APPROVED:



M. A. CHACO
Director of Revenue
& Taxation

FEB 18 1977

DATE

AMENDED
REGULATION NO. 2

REGULATION NO. 2

APPLICATION FOR EXAMINATION

- Section 1. The purpose of this regulation is to prescribe rules pertaining to examination of persons desiring to register as Tax Preparers.
- Section 2. Every person not exempted under Section 53642 of the Tax Preparers Act and desiring to be registered as a Tax Preparer shall take an examination prepared and administered by the Board of Tax Examiners, Department of Revenue and Taxation. To qualify for registration, each person must receive a passing grade of at least 70%.
- Section 3. Every person desiring to take the examination as required under this title, shall call or otherwise contact the Board of Tax Examiners, Department of Revenue and Taxation, for an application form.
- Section 4. Examination schedules. Examination schedules shall be arranged by the Board of Tax Examiners as the need arises.
- Section 5. Date and time for examination. The arrangement of the date and time for the taking of an examination shall be determined by the Board of Examiners as it deems appropriate. An application for examination form shall be completed by each candidate and submitted to the Board not later than ten (10) days before the scheduled examination. If the applicant is a corporation, firm, partnership, association, or joint venture, the applicant shall designate or appoint the member or officer who is to submit an application on its behalf. The officer or member so designated or appointed shall complete two application forms, one for the corporation and one for himself.
- Section 6. FEE. Pursuant to subsection (e) of Section 53644 of the Tax Preparers Act, a non-refundable twenty (\$20.00) dollar examination fee is hereby established. Each Application for Examination Form submitted to the Board shall be accompanied by the required fee.

ADDITION TO REGULATION NO. 2

section 7. Re-examination of an unsuccessful examinee, when. Upon failure of an examinee to pass a given examination, the following rules shall apply:

- (a) An examinee desiring to take a re-examination shall complete a new application for examination form and submit it to the Board, together with the applicable fee as established under the preceding Section 6, not later than ten (10) days before the scheduled examination date.
- (b) In the case of an examinee who failed his first test, a second test may be scheduled to take place not earlier than thirty (30) days after the first test.
- (c) In the case of an examinee who failed his second test, a third test may be scheduled to take place not earlier than thirty (30) days after the second test.
- (d) In the case of an examinee who failed his third test, examination may be arranged to take place not earlier than every six (6) months interval.

DEPARTMENT OF REVENUE AND TAXATION
GOVERNMENT OF GUAM

FEE: _____

RECEIPT NO. _____

DATE: _____

TAX PREPARERS ACT

APPLICATION FOR EXAMINATION

EXAM DATE: _____

1. FULL NAME: _____
(LAST) (FIRST) (MIDDLE)

2. MAILING ADDRESS: _____
P.O. BOX or CITY STATE ZIP CODE
VILLAGE

3. SOCIAL SECURITY NO. _____ PHONE NUMBER _____

4. HAVE YOU PREVIOUSLY APPLIED TO THIS BOARD FOR EXAMINATION?

Yes

No

EXAMINATION RESULT

PASSED: _____%

FAILED: _____%

(DO NOT WRITE BELOW THIS LINE)

NAME: _____ EXAM DATE: _____

SOCIAL SECURITY NUMBER: _____

EXAMINATION RESULT

PASSED: _____%

FAILED: _____%

1. PASSED:

CONGRATULATIONS on your passing the examination. Enclosed is Form-001 "Application for Registration". The Form must be signed, and all questions answered. Incomplete form will be returned without action.

2. FAILED:

To qualify for registration, you must receive a passing grade of at least 70%. Enclosed is a new application form should you wish to take a re-examination. In a re-examination, the following rules apply:

- (1) You may take a second test thirty (30) days after the first exam. If you failed;
- (2) You may take a third test thirty (30) days after second exam. If you failed;
- (3) Thereafter, you are allowed a re-examination every six (6) months.
- (4) A non-refundable examination fee of \$20.00 must accompany your application for examination form.

DEPARTMENT OF REVENUE & TAXATION
GOVERNMENT OF GUAM

TAX PREPARERS ACT

§53644. Application for Examination and Registration.

STANDARD OPERATING PROCEDURE

(A) Application for Examination:

Application for examination shall be made on a form to be provided by the Board of Tax Examiners. Every applicant shall make his request for an application form to the Board.

1. Examination schedule shall be arranged as the need arises.
2. Examination date and time: The arrangement for the examination shall be determined by the Board of Examiners as it deems appropriate.
3. Each application form shall be completed and submitted, together with an examination fee of \$20.00, to the Board not later than 10-days before the scheduled examination date. Examination fee is not refundable. A folder file shall be kept of each candidate.
4. On completion of grading examination, the bottom portion of "Application for Examination" form shall be mailed, or otherwise give, to the named candidate as notice of the result of his examination. The following shall apply:

EXAMINATION - FAILED

- (1) Fill out and send to candidate the bottom portion of "Application for Examination" form together with a new:
- (2) "Application for Examination" form.

EXAMINATION - PASSED

- (1) Fill out and send to candidate the bottom portion of "Application for Examination" form together with:
- (2) Form-001, "Application for Registration".