



PSI Services LLC
 3210 E Tropicana
 Las Vegas, NV 89121
 www.psiexams.com

*Before paying for
 your examination registration,
 be sure you understand
 the contents of this bulletin.
 Please retain and use it as a reference
 when contacting PSI.*

**MARYLAND
 DEPARTMENT OF LABOR**

**MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS
 EXAMINATION CANDIDATE INFORMATION BULLETIN**

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EXAMINATIONS BY PSI

The State Board of Individual Tax Preparers registers and regulates individual tax preparers subject to the authority of the Department of Labor. Detailed applicant qualifications are contained in the provisions of the Maryland Individual Tax Preparers Act, Title 21, Business Occupations and Professions Article, Annotated Code of Maryland, and the regulations cited below and may be accessed on line through the DLLR Website. Go to <http://www.dllr.state.md.us/license/taxprep>.

Click on the "LAWS" Tab; Click on the link to "Regulations On-line - 09.38" for the provisions of the Code of Maryland Regulations (COMAR).

The State Board of Individual Tax Preparers has contracted with PSI licensure: certification (PSI) to conduct its examination program. The examination administered by PSI was developed to meet the evaluation requirements of the Board.

All questions and requests for information about the examination should be directed to:

PSI
3210 E Tropicana
Las Vegas, NV 89121
(800) 733-9267 • FAX (702) 932-2666
www.psiexams.com

PREREQUISITES

Applicants for the Maryland Tax Preparer Examination must meet the following requirements:

- Be at least 18 years old.
- Hold a High School Diploma or equivalent.

EXAMINATION CONTENT OUTLINE

The Examination Content Outline has been approved by the State Board of Individual Tax Preparers. This outline reflects the minimum knowledge required by professionals to perform their duties to the public in a competent and responsible manner.

Use the outline as the basis of your study. The outline lists the topics that are on the examination and the number of items for each topic.

Maryland Individual Tax Preparer Examination

130 scored questions (100 Federal, 25 State, 5 Ethics)

Passing Score: 91 (70%)

180 Minutes to complete this examination

Effective July 1, 2020, exam questions will be based on the 2019 Federal and Maryland Tax Rules

Federal questions are presented first, followed by state and ethics questions

FEDERAL
1. Filing a Tax Return (15 questions)
A. Who has to file an Individual Tax Return?
B. Filing status
C. Dependents
D. Filing deadlines
2. Income (20 questions)
A. Earned Income
B. Tips
C. Interest
D. Dividends
E. Business
1. Schedule C-EZ
2. Basic awareness of depreciation
F. Retirement plans and pensions
H. Social security and railroad retirement
I. Investment
J. Prior year state income tax refund for itemized return
K. Other Income
3. Assets (5 questions)
A. Personal residence
1. Basis
2. Gain exclusion
B. Gain or Loss
1. Short term
2. Long term

4. Adjustments (9 questions)
A. IRA, SEP, Keogh, SIMPLE
B. Alimony
C. Self-employed health insurance
D. Moving expenses
E. Educator expenses
F. Self-employment tax deduction
G. Tuition and fees
H. Student loans
5. Deductions (15 questions)
A. Standard
B. Itemized
1. Medical
2. Taxes
3. Interest
4. Contributions
5. Casualty
6. Gambling expenses
6. Tax computation (5 questions)
A. Adjusted gross income (AGI)
B. Taxable income
C. Calculate income tax
7. Credits (15 questions)
A. Non-refundable
1. Credit for the elderly or the disabled
2. Education credits
3. Child tax credit
4. Credit for other dependents
5. Foreign tax credit
6. Retirement savings contribution credit
B. Refundable
1. Earned income
2. American opportunity credit
3. Additional child tax

8. Other Taxes Due (4 questions)
A. Self-employment tax
B. Early withdrawal and excess penalty of IRAs and other retirement plans
9. Payments (10 questions)
A. Withholding
B. Estimated tax payments
C. Amount applied from prior year return
D. Calculation of refundable credits
10. Affordable Care Act (2 questions)
A. Premium Tax Credit
B. Minimum essential coverage
STATE
11. Maryland State Individual Tax Preparation (25 questions)
A. Maryland State Residency
1. Full-year resident
2. Part-year resident
3. Non-resident
4. Military service members
5. Reciprocal agreements
6. Federal adjusted gross income (FAGI)
B. Additions
1. Federal tuition and fees deduction
2. Non-Maryland state bond federal tax exempt interest
3. State retirement pickup
C. Subtractions
1. Pension exclusion
2. Social Security and Railroad Retirement exclusion
3. State tax refunds for previous itemized federal return
4. Part-year resident non-Maryland income
5. Childcare expenses
6. Military retirement income (Code u) and military pay
7. Maryland prepaid college trust (Code xa)

8. Maryland college investment plan (Code xb)
9. Two income subtraction
D. Deductions
1. Standard
2. Itemized
E. Exemptions
F. Calculation of Maryland tax
G. Maryland State credits
H. Calculation of local tax
I. Local credits
J. State Fund Contributions
K. Payments
1. Withholding
2. Estimated tax payments
3. Amount applied from prior year return
4. Calculation of refundable credits
ETHICS
12. Ethics and Professional Conduct (5 questions)
A. IRC Section 7216 Disclosure or Use of Information by Preparers of Returns
B. Circular 230 Regulations Governing Practice before the Internal Revenue Service
C. COMAR 09.38.01.05 Maryland Code of Professional Conduct
D. Maryland Individual Tax Preparer Registration requirements
E. Annotated Code of Maryland - Business Occupations and Professions - Section 21

EXAMINATION REFERENCE MATERIALS

The reference material listed below was used to prepare the questions for this examination. The examination may also contain questions based on trade knowledge or general industry practices.

The following reference materials are allowed in the examination center.

2019 Maryland State & Local Tax Forms & Instructions
https://www.marylandtaxes.gov/forms/19_forms/Resident_Booklet.pdf

2019 Publication 17 Tax Guide for Individuals
<https://www.irs.gov/pub/irs-pdf/p17.pdf>

2019 Federal Form 1040 with Schedules 1-3
<https://www.irs.gov/pub/irs-pdf/f1040.pdf>

2019 Maryland Form 502 - Resident Income Tax Return
https://www.marylandtaxes.gov/forms/current_forms/502.pdf

Candidates are responsible for bringing their own references to the examination center. Reference materials may be highlighted, underlined and/or indexed prior to the examination session, however they may not be written in. Any candidate caught writing, highlighting, underlining and/or indexing in the references during the examination will be reported to the Board. Furthermore, candidates are not permitted to bring in any additional papers (loose or attached) with their approved references. References may be tabbed/indexed with permanent tabs only (permanent tabs are defined as tabs that would tear the page if removed). Temporary tabs, (defined as Post-It notes, or other tabs that may be removed without tearing the page) are not allowed and must be removed from the reference before the exam will begin. Scratch paper will be provided, but must be returned to the proctor at the end of the session. If you download a reference from the Internet, it must be spiral bound or hole-punched and placed in a binder, or stapled in the left hand corner.

The following reference materials are not allowed in the examination center:

FEDERAL:

2019 Federal Form 1040-SR

2019 Instructions for Schedule A
<https://www.irs.gov/pub/irs-pdf/i1040sca.pdf>

2019 Publication 596 Earned Income Credit
<https://www.irs.gov/pub/irs-pdf/p596.pdf>

2019 Publication 970 Tax Benefits for Education
<https://www.irs.gov/pub/irs-pdf/p970.pdf>

Publication 4299 Privacy, Confidentiality, and the Standards of Conduct - A Public Trust
<http://www.irs.gov/pub/irs-pdf/p4299.pdf>

2019 Instructions for Schedule C -
<https://www.irs.gov/pub/irs-pdf/i1040sc.pdf>

Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service
<http://www.irs.gov/pub/irs-pdf/pcir230.pdf>

MARYLAND:

2019 Maryland Nonresident State & Local Tax Forms & Instructions
https://forms.marylandtaxes.gov/current_forms/Nonresident_booklet.pdf

Maryland Board of Individual Tax Preparers Continuing Professional Education (CPE) Instructions
<http://dllr.maryland.gov/license/taxprep/taxprepcpe.shtml>

Maryland Board of Individual Tax Preparers Registration Instructions
<http://dllr.maryland.gov/license/taxprep/taxprepic.shtml>

COMAR 09.38.01.05 Maryland Code of Professional Ethics
<http://www.dsd.state.md.us/comar/comarhtml/09/09.38.01.05.htm>

2013 Maryland Annotated Code, Sec. 21-403
<http://law.justia.com>

SCHEDULING PROCEDURES

Examination Fee	\$65
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NOTE: EXAMINATION FEES ARE NOT REFUNDABLE OR TRANSFERABLE. THE EXAMINATION FEE IS VALID FOR ONE YEAR FROM THE DATE OF PAYMENT.

ONLINE (WWW.PSIEXAMS.COM)

For the fastest and most convenient examination scheduling process, register for your examinations online by accessing PSI's registration Web site at www.psiexams.com. Internet registration is available 24 hours a day.

- Log onto PSI's Web site and create an account. The online form will ask you to enter your email address and to spell your name exactly as it appears on the identification that you will be presenting at the examination center.
- The form will ask you to choose the examination you wish to take, to enter personal and contact information, and to pay for and schedule the examination. The form allows you to enter a ZIP code to see a list of examination centers closest to you. Once you select the desired examination center, you will be able to choose an available date and time for your examination.

TELEPHONE

The second fastest method of scheduling is via the telephone. Call (800) 733-9267, and speak with a live registrar, available Monday through Friday between 7:30 am and 10:00 pm, and Saturday-Sunday between 9:00 am and 5:30 pm, Eastern Time. To register by phone, you need a valid VISA, MasterCard, American Express or Discover.

FAX

Complete the PSI registration form (found at the end of this bulletin), including your credit card number and expiration date. Fax the completed form to PSI at (702) 932-2666. Fax registrations are accepted 24 hours a day.

Please allow 4 business days to process your Registration. After 4 business days, you may go online or call PSI to schedule the examination.

EMAIL

Complete the PSI registration form (found at the end of this bulletin), including your credit card number and expiration date. Email the completed form to PSI at examschedule@psionline.com. Email registrations are accepted 24 hours a day.

Please allow 4 business days to process your Registration. After 4 business days, you may go online or call PSI to schedule the examination.

STANDARD MAIL

Complete the PSI registration form (found at the end of this bulletin), and send the form with the appropriate examination fee to PSI. You can pay fees by VISA, MasterCard, American Express, Discover, company check, money order or cashier's check, made payable to PSI. Print your name in the memo section of the company check, personal check, money order or cashier's check so we can ensure the payment is applied to your registration. **CASH IS NOT ACCEPTED.**

Please allow PSI 2 weeks to process a mailed registration. After 2 weeks, you may go online or call PSI to schedule the examination.

RESCHEDULING/CANCELING AN EXAMINATION APPOINTMENT

PSI receives your *cancellation at least 2 days before the scheduled examination date*. For example, for a Monday appointment, you would need to cancel your appointment on or before the previous Saturday.

To cancel an appointment, you can use PSI's web site or call PSI at (800) 733-9267.

Note: You cannot cancel an appointment by leaving a voice mail message. You must use the Internet or speak to a PSI customer service representative.

RETAKE A FAILED EXAMINATION

You cannot make a new examination appointment on the same day you have taken an examination because we need time to process and report examination results. A candidate who fails an exam on a Wednesday can call the next day, Thursday, and can retest as soon as Friday, depending upon space availability.

MISSED APPOINTMENT OR LATE CANCELLATION

If you miss your appointment, you will forfeit your examination fee if you:

- Do not cancel your appointment at least 2 days before the scheduled examination date;
- Do not appear for your examination appointment;
- Arrive after examination start time; or
- Do not present proper identification when you arrive for the examination.

EXAM ACCOMMODATIONS

All PSI examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990, and exam accommodations will be made in meeting a candidate's needs. A candidate with a disability or a candidate who would otherwise have difficulty taking the examination must follow the instructions on the Exam Accommodations Request Form at the end of this Candidate Information Bulletin.

EXAMINATION TEST CENTER CLOSING FOR AN EMERGENCY

In the event that If severe weather or another emergency forces the closure of an examination center on a scheduled examination date, your examination will be rescheduled. PSI personnel will attempt to contact you in this situation. However, you may check the status of your examination appointment by calling (800) 733-9267 or check the website at www.psiexams.com. Every effort will be made to reschedule your examination at a convenient time as soon as possible. You will not be penalized. Your exam will be rescheduled at no additional charge to you.

COMPUTER EXAMINATION CENTER LOCATIONS

The following are the examination centers where you may take the registration examination.

Baltimore

2622 Lord Baltimore Dr, Suite C-D
Baltimore, MD 21244

From I-695 N - Take exit 17 for Security Blvd toward Woodlawn. Keep left at the fork and merge into Security Blvd. Turn right onto Lord Baltimore Dr. At the traffic circle, continue straight to stay on Lord Baltimore Dr. At the next traffic circle, again stay straight to stay on Lord Baltimore Dr. A little over ½ mile later, the PSI test center will be on your left.

From I-695 S - Take exit 18 for MD-26/Liberty Rd toward Lochearn/Randallstown. Continue straight onto Lord Baltimore Dr, using the signs for MD-26/Lochearn). The PSI test center is roughly 1 ½ miles from here on the right.

College Park Center

The Sterling Building
4920 Niagara Road, Suite 211
College Park, MD 20740

From I-95 North/Beltway, take Exit 25/Route 1 toward College Park. Continue straight across Route 1 onto Edgewood Road. Continue to the 4-way stop.

Turn left onto Rhode Island Avenue. Turn left at the next road - Niagara Road. The Sterling Building is on the right. Park in the appropriately marked spaces.

From I-95 South take Exit 25. Stay in the left turn lane and make a left at the next light which is Edgewood Road. Continue to the 4-way stop. Turn left onto Rhode Island Avenue. Turn left at the next road - Niagara Road. The Sterling Building is on the right. Park in the appropriately marked spaces.

Crofton Center

Morauer III Building
2137 Espey Court, Suite 3
Crofton, MD 21114

From the Defense Highway 450, take the Priest Bridge Rd exit going South. Turn right on Espey Court.

From the Washington Beltway, take 50 East to 3 North. Turn right on Defense Highway 450, take the Priest Bridge Rd exit going South. Turn right on Espey Court.

Hagerstown Center

140 West Franklin St, Suite A
Hagerstown, MD 21740

From I 70: Take exit 32B Hagerstown. This is US Route 40 west. Follow Route 40 for 4.1 miles to 140 W. Franklin St. It is slightly past the intersection of Jonathan and Franklin. You must turn into the church parking lot on the right before you reach 140 W. Franklin St.

There are many parking spots reserved for PSI testing on that lot. You will then walk past the front of the church and into 140 W. Franklin St. Suite A is on the ground floor. No steps required to enter.

From I 81: Take exit 6 US Route 40 east. Follow on Route 40 for 1.6 miles and turn left on to Jonathan St. After one block turn left on to Franklin St. Stay right and enter the church parking lot. This will come up quickly on the right.

There is one handicapped spot reserved for PSI on the lot at 140 W. Franklin St. near the entrance door. All other parking has to be on the church lot.

Lanham Center

5900 Princess Garden Pkwy, Suite 501
Lanham, MD 20706

Take the 20B-A/Annapolis Road Exit towards Lanham. Take Princess Garden Parkway exit. Turn left, following Princess Garden Parkway exit, veer into far right lane. Turn right on Princess Garden Parkway - turn left at first driveway.

Salisbury Center

1323 Mt. Hermon Road
Beaglin Park Plaza, Suite 2A
Salisbury, MD 21804

From Rt 50 E, take 50 Business thru Salisbury. Turn right onto Beaglin Park Dr. Turn left onto Mt Hermon Road. Take the first left into Beaglin Park Plaza Complex. Look for Building 2.

From Rt 13S, take 13 S Norfolk exit. Take 50 Business exit and turn left onto Beaglin Park Dr. Turn left onto Mt Hermon Rd. Take the first left into Beaglin Park Plaza Complex. Look for Building 2.

From Rt 13N, take Rt 50/Salisbury Business exit. Turn left onto Beaglin Park Dr. Turn left onto Mt Hermon Rd. Take the first left into Beaglin Park Plaza Complex. Look for Building 2.

Additionally, PSI has examination centers in many other regions across the United States. You may request to take this examination at any of these locations by submitting the out-of-state testing form found at the end of this Bulletin.

REPORTING TO THE EXAMINATION CENTER

On the day of the examination, you should arrive at least 30 minutes before your examination appointment. This extra time is for sign-in and identification and familiarizing you with the examination process. **If you arrive late, you may not be admitted to the examination center and you will forfeit your registration fee.**

REQUIRED IDENTIFICATION

Candidates must register for the exam with their LEGAL first and last name as it appears on their government issued identification. All required identification below must match the first and last name under which the candidate is registered. Candidates are required to bring two (2) forms of valid (non-expired) signature bearing identification to the test site. If the candidate fails to bring proper identification or the candidate names do not match, the candidate will not be allowed to test and their examination fee will not be refunded.

PRIMARY IDENTIFICATION (with photo) - Choose One

- State issued driver's license
 - State issued identification card
 - US Government Issued Passport
 - US Government Issued Military Identification Card
 - US Government Issued Alien Registration Card
 - Canadian Government Issued ID
- NOTE: ID must contain candidate's photo, be valid and unexpired.

SECONDARY IDENTIFICATION - Choose One

- Credit Card (must be signed)
 - Social Security Card
- NOTE: Student ID and employment ID are **NOT** acceptable forms of identification.

Candidates who **do not present** the required items will be **denied** admission to the examination, considered absent, and will forfeit the examination fee.

SECURITY PROCEDURES

- Only non-programmable calculators that are silent, battery-operated, do not have paper tape printing capabilities, and do not have a keyboard containing the alphabet will be allowed in the examination site.
- All personal belongings of candidates should be placed in the secure storage provided at each site prior to entering the examination room. Personal belongings **include, but are not limited to**, the following items:
 - **Electronic devices of any type, including cellular / mobile phones, recording devices, electronic watches, cameras, pagers, laptop computers, tablet computers (e.g., iPads), music players (e.g., iPods), smart watches, radios, or electronic games.**
 - **Bulky or loose clothing or coats** that could be used to conceal recording devices or notes. For security purposes outerwear such as, but not limited to: open sweaters, cardigans, shawls, scarves, hoodies, vests, jackets and coats are not permitted in the testing room. **In the event you are asked to remove the**

outerwear, appropriate attire, such as a shirt or blouse should be worn underneath.

- **Hats or headgear not worn for religious reasons** or as religious apparel, including hats, baseball caps, or visors.
- **Other personal items**, including purses, notebooks, reference or reading material, briefcases, backpacks, wallets, pens, pencils, other writing devices, food, drinks, and good luck items.
- Although secure storage for personal items is provided at the examination site for your convenience, PSI is not responsible for any damage, loss, or theft of any personal belongings or prohibited items brought to, stored at, or left behind at the examination site. PSI assumes no duty of care with respect to such items and makes no representation that the secure storage provided will be effective in protecting such items. If you leave any items at the examination site after your examination and do not claim them within 30 days, they will be disposed of or donated, at PSI's sole discretion.
- Person(s) accompanying an examination candidate may not wait in the examination center, inside the building or on the building's property. This applies to guests of any nature, including drivers, children, friends, family, colleagues or instructors.
- No smoking, eating, or drinking is allowed in the examination center.
- During the check in process, all candidates will be asked if they possess any prohibited items. Candidates may also be asked to empty their pockets and turn them out for the proctor to ensure they are empty. The proctor may also ask candidates to lift up the ends of their sleeves and the bottoms of their pant legs to ensure that notes or recording devices are not being hidden there.
- Proctors will also carefully inspect eyeglass frames, tie tacks, or any other apparel that could be used to harbor a recording device. Proctors will ask to inspect any such items in candidates' pockets.
- If prohibited items are found during check-in, candidates shall put them in the provided secure storage or return these items to their vehicle. PSI will not be responsible for the security of any personal belongings or prohibited items.
- Any candidate possessing prohibited items in the examination room shall immediately have his or her test results invalidated, and PSI shall notify the examination sponsor of the occurrence.
- Any candidate seen giving or receiving assistance on an examination, found with unauthorized materials, or who violates any security regulations will be asked to surrender all examination materials and to leave the examination center. All such instances will be reported to the examination sponsor.
- Copying or communicating examination content is violation of a candidate's contract with PSI, and federal and state law. Either may result in the disqualification of examination results and may lead to legal action.
- Once candidates have been seated and the examination begins, they may leave the examination room only to use the restroom, and only after obtaining permission from the proctor. Candidate will not receive extra time to complete the examination.

TAKING THE EXAMINATION BY COMPUTER

The examination will be administered via computer. You will be using a mouse and computer keyboard.

IDENTIFICATION SCREEN


You will be directed to a semiprivate testing station to take the examination. When you are seated at the testing station, you will be prompted to confirm your name, identification number, and the examination for which you are registered.

TUTORIAL

Before you start your examination, an introductory tutorial is provided on the computer screen. The time you spend on this tutorial, up to 15 minutes, DOES NOT count as part of your examination time. Sample questions are included following the tutorial so that you may practice answering questions, and reviewing your answers.

TEST QUESTION SCREEN

The "Function Bar" at the top of the test question provides mouse-click access to the features available while taking the examination.



The screenshot shows a web-based examination interface. At the top, there is a navigation bar with icons for Mark, Comments, Goto, Help, and End. Below this is a status bar displaying: Question: 3 of 40, Answered: 2, Unanswered: 1, Marked: 0, View: All, Time Left(Min): 359. The main content area shows question 3: "What do the stars on the United States of America's flag represent?". Below the question, it says "(Choose from the following options)" and lists four options: 1. Presidents, 2. Colonies, 3. States, and 4. Wars. At the bottom of the question area, there are two buttons: "<< Back" and "Next >>".

One question appears on the screen at a time. During the examination, minutes remaining will be displayed at the top of the screen and updated as you record your answers.

IMPORTANT: After you have entered your responses, you will later be able to return to any question(s) and change your response, provided the examination time has not run out.

EXPERIMENTAL QUESTIONS

In addition to the number of examination items specified in the "Examination Content Outline", a small number (5 to 10) of "experimental" questions may be administered to candidates during the examinations. These questions will not be scored and the time taken to answer them will not count against examination time. The administration of such unscored, experimental questions is an essential step in developing future registration examinations.

EXAMINATION REVIEW

PSI, in cooperation with the Maryland State Board of Individual Tax Preparers, will be consistently evaluating the examinations being administered to ensure that the examinations accurately measure competency in the required knowledge areas. Comments may be entered by clicking the Comments link on the function bar of the test question screen.

Your comments regarding the questions and the examinations are welcomed. Comments will be analyzed by PSI examination development staff. While PSI does not respond to individuals regarding these comments, all substantive comments are reviewed. If an error affecting examination scores is discovered as a result, which occurs very rarely, the examination scores of all affected candidates will be automatically adjusted. **This is the only review of the examination available to candidates.**

SCORE REPORTING

Your score will be given to you immediately following completion of the examination. The following summary describes the score reporting process:

- If you **pass**, you will immediately be notified that you passed the examination with instructions for licensure.
- If you **do not pass**, you will receive a diagnostic report indicating your strengths and weaknesses by examination type on the score report.

DUPLICATE SCORE REPORTS

You may request a duplicate score report after your examination by emailing scorereport@psionline.com or by calling 800-733-9267.



**MARYLAND BOARD OF INDIVIDUAL TAX PREPARERS
EXAMINATION REGISTRATION FORM**

Social Security Number	Date of Birth _____ Month / Date / Year		
Legal Last Name	Legal First Name	Middle Initial	
Residence Address			
City	State	Zip Code	Contact Phone Number (including area code) ()
Email Address			

EXAMINATION FEE PAYMENT OF \$65 FOR MD TAX PREPARER

Examination fees payable to PSI may be made by cashier's check, company check, personal check, or money order. Please note your Social Security Number on your check or money order. **Cash is NOT accepted. Registration fees are not refundable or transferable.**

Or you may pay with credit card:

Check One: VISA MasterCard American Express Discover

Card No: _____ Exp. Date: _____

Card Verification No: _____ *For your security, PSI requires you to enter the card identification number located on your credit card. The card identification number is located on the back of the card and consists of the last three digits on the signature strip.*

Bill Street Address: _____ Billing Zip Code: _____

Cardholder Name (Print): _____ Signature: _____

ALL APPLICANTS MUST ANSWER THE FOLLOWING TWO QUESTIONS

- | | Yes | No |
|--|--------------------------|--------------------------|
| • I am 18 years of age or older. | <input type="checkbox"/> | <input type="checkbox"/> |
| • I have a High School Diploma or equivalent, such as a GED? | <input type="checkbox"/> | <input type="checkbox"/> |

AFFIDAVIT

"Under penalty of perjury I certify that, to the best of my knowledge and belief, this application is true, correct, and complete. I am 18 years of age or older. I authorize release of any information on this form to the Department of Labor. I understand that any misrepresentation shall be considered perjury under Article 27, Section 439, Annotated Code of Maryland, which provides that conviction for perjury may result in a prison sentence of up to ten (10) years. I have read and understand the PSI Examination Candidate Information Bulletin."

Applicant's Signature _____ Date _____

Mail this Registration Form, along with the examination fee of \$65 to PSI, 3210 E Tropicana, Las Vegas, NV 89121 - ATTN: MD TAX.
You may also fax it to 702-932-2666 or email to examschedule@psionline.com.



All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990.

Applicants with disabilities or those who would otherwise have difficulty taking the examination should request for alternative arrangements by [Clicking Here](#).

Requirements for exam accommodation requests:

You are required to submit documentation from the medical authority or learning institution that rendered a diagnosis. Verification must be uploaded to PSI on the letterhead stationery of the authority or specialist and include the following:

- ✎ Description of the disability and limitations related to testing
- ✎ Recommended accommodation/modification
- ✎ Name, title and telephone number of the medical authority or specialist
- ✎ Original signature of the medical authority or specialist

**MAKE SURE YOU ARE REGISTERED FOR THE EXAMINATION BEFORE
REQUESTING EXAMINATION ACCOMMODATIONS**

PSI Services LLC
3210 E Tropicana
Las Vegas, NV 89121