

INSTITUTE FOR PROFESSIONALS IN TAXATION®

POLICY STATEMENT REGARDING CHALLENGES OF THE SCHOOL EXAMINATIONS

I. Challenges

In lieu of attendance at any IPT school for which a challenge exam is permitted, any member of the Institute in good standing shall be allowed to challenge a course via a written examination provided that:

1. A completed application to challenge a course is submitted at least 30 days prior to the date the exam is to be given. If an applicant does not complete the requirements for challenging a school within 90 days of application, he or she may be subject to any change to the policy in effect after the date the application was originally submitted.
2. Those wishing to challenge a school will be required to successfully complete a one-hour online ethics course, [DL 105 Ethics in Tax and Life](#), before taking the written exam.
3. The member has paid all applicable dues for the year and registration fees for programs attended.
4. The fee for challenging a school will be \$500.00 (which includes the ethics course), subject to periodic review by the Board of Governors and adjustment as deemed appropriate.
5. The applicant must have accrued the following years of experience in the applicable field.

Basic Income Tax School	3 years full-time income tax experience
Advanced Income Tax School	5 years full-time income tax experience and successful attendance or challenge of the Basic Income Tax School
Property Tax School	3 years full-time property tax experience
Sales Tax School I	3 years full-time sales tax experience
Sales Tax School II	5 years full-time sales tax experience and successful attendance or challenge of Sales Tax School I
Credits and Incentives School	4 years full-time credits & incentives experience

The Real Property Tax School and Personal Property Tax School may not be challenged. The applicant will be notified in writing of eligibility to sit for the challenge exam requested.

6. Applicants may take the challenge examination:
 - In the IPT office at any time that is convenient for the IPT staff and examinee.
 - At any IPT program at a time scheduled for all challenge examinations
 - At the office of any current instructor of an IPT school at any time that is convenient for the instructor and examinee.
 - At the office of any member of a CMI or the CCIP Committee at a time that is convenient for the examinee and CMI/CCIP Committee Member.
 - At the office of any member of the Board of Governors at a time that is convenient for the Board Member and examinee.
 - At the office of an IPT Past President, who is currently employed, at a time that is convenient for the Past President and examinee.

- At the office of any IPT committee chair or member of an IPT committee who actively holds the CMI designation at a time that is convenient for the Committee Member and examinee.
- At the office of a member approved by the Executive Director when none of the foregoing is available, at a time that is convenient for the member and examinee.

The following stipulations apply for non IPT staff members proctoring an exam:

- The proctor of the exam cannot proctor an exam for any employee or client of his or her company.
- The proctor must provide a room that is away from distractions and the person taking the exam must have no access to any reference materials, computers or smartphones.
- The person taking the exam must sign a statement on the front of the exam indicating that no assistance was provided, that the person abided by all applicable requirements for the examination and is a member of IPT in good standing at the time of the exam.
- The proctor must return the exam in the envelope provided to the IPT office without reviewing it and sign a statement that the exam was not discussed with anyone, that it was kept confidential, and that the exam was administered in compliance with these requirements.
- The IPT office will notify the examinee within 2 weeks of the results. The proctor will not be told or have access to any information regarding the results of the challenge exam.

II. Passing grade

For purposes of grading, any challenger who successfully completes the online ethics course and answers 70 percent or more of the questions correctly on a challenge examination will be considered to have successfully completed the examination and the school. Challengers will be advised only that they passed or failed the examination. No numerical grades will be given to the challenger. Any challenger who fails to obtain a passing grade on the examination will be required to attend the applicable school for which the challenge was offered to satisfy the requirement for a school, and is precluded from attempting a second challenge for the same school.

III. School Prerequisites

Sales Tax School I must be successfully challenged or passed before an individual can challenge or attend Sales Tax School II. Similar requirements are applicable in Property Tax and Income Tax. Effective immediately, the Property Tax School will be a prerequisite to the Real Property Tax School and the Personal Property Tax School, and the Basic Income Tax School will be a prerequisite to the Advanced Income Tax School.