After hearing varying opinions from different DPEs, I emailed the FAA asking for guidance on this task. Here is the reply I received:

Dear Mr. Pitman,

This responds to an email inquiry provided to the Airman Testing Standards Group on June 15, 2022, and then forwarded to the Training and Certification Group.

In your email inquiry you request official national guidance regarding power-off 180 degree accuracy landing and asked two specific questions.

1. If the applicant chooses to go-around on the Power-Off 180° Accuracy Approach and Landing, is that ALWAYS unsatisfactory?

   Answer: No. However, the intent of the evaluation is for the applicant to successfully complete the 180-degree accuracy landing on the first attempt. If the applicant were to execute a missed approach without a risk mitigation justification (such as a deer on the runway or some other reason making the landing area unsafe), the applicant would normally be disqualified for that landing task.

2. If no, under what conditions (or in what situations) is a go-around allowed?

   Answer: Executing a go-around during training or during a practical test is necessary, if conducting the 180-degree power-off approach and landing maneuver will create an unsafe condition. During practice, the pilot gets better at judging the landing spot and how to deal with various conditions and go-arounds can and should occur during that practice. However, executing a go-around during the practical test (when not caused by issues outside of the control of the pilot) indicates the pilot does not have the skill or proficiency to complete the maneuver successfully, and should be disqualified.
   The FAA Airplane Flying Handbook has the following description, “Power-off accuracy approaches are approaches and landings made by gliding with the engine idling, through a specific pattern to a touchdown beyond and within 200 feet of a designated line or mark on the runway. The objective is to instill in the pilot the judgment and procedures necessary for accurately flying the airplane, without power, to a safe landing.”

It also states, “It should be emphasized that, although accurate spot touchdowns are important, safe and properly executed approaches and landings are vital. A pilot should never sacrifice a good approach or landing just to land on the desired spot.” Therefore, if a pilot sacrifices a good approach and landing to meet the Task parameters, that should result in failure.

If you have any additional questions regarding this matter, please contact the General Aviation and Commercial Division at 9-AFS-800-Correspondence@faa.gov or (202) 267-1100.