

Update from the IRS Return Preparer Office

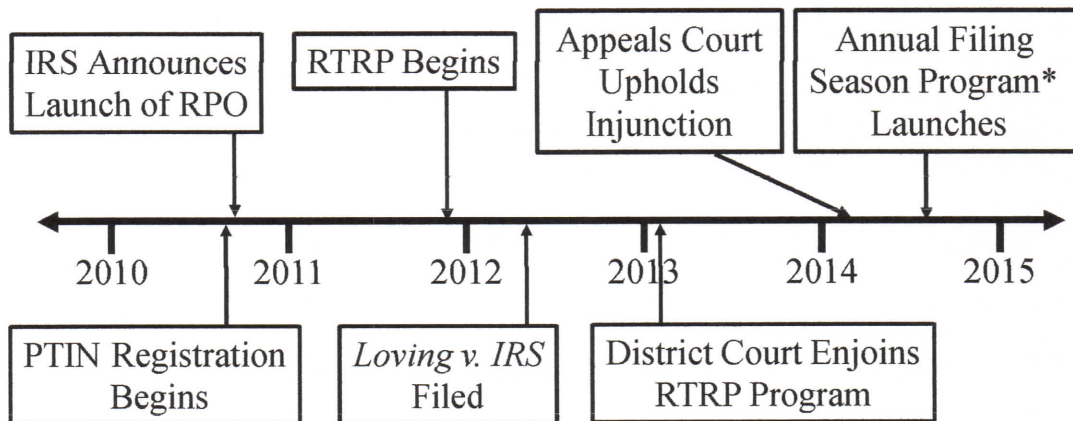
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Agenda

- Enrolled Agent Credential
- Annual Filing Season Program
- Changes to Limited Practice Rights
- Directory of Federal Tax Return Preparers with Credentials and Select Qualifications
- Questions

History of the IRS Return Preparer Office



*The Annual Filing Season Program (AFSP) is intended as an interim program. Legislation for a mandatory competency standard continues to be a priority.

IRS Return Preparer Categories

- The IRS offers two voluntary programs:
 1. *Enrolled Agent Credential*: an elite tax professional status with unlimited practice rights.
 2. *Annual Filing Season Program*: promotes filing season readiness and federal tax law knowledge through continuing education.

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Enrolled Agent Credential

- Three part Special Enrollment Examination (or certain IRS experience)
- 72 hours of continuing education every three years
- Unlimited practice rights
- Issued an enrolled agent certificate and a three year enrollment card

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Annual Filing Season Program

- A voluntary program for non-credentialed return preparers to:
 - Encourage continuing education and professional standards
 - Provide taxpayers with ability to distinguish non-credentialed return preparers who have completed basic continuing education and ethics training
- Issued an Annual Filing Season Program Record of Completion for a specific tax year

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Benefits

- Enrolled Agent:
 - Proven proficiency in tax planning, individual and business tax return preparation, and representation
 - Unlimited practice rights
 - Inclusion in online preparer directory
- Annual Filing Season Program:
 - Recognition of your continuing education efforts
 - Limited practice rights
 - Inclusion in online preparer directory

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Annual Filing Season Program

- Requirements:
 - Active PTIN
 - 18 (or 15) hours of specific types of Continuing Education from IRS-approved providers
 - Consent to Circular 230 subpart B and section 10.51
 - Tax compliance

Annual Filing Season Program

Exemption Status	Annual Federal Tax Refresher Course and Test	Tax Law Updates	Federal Tax Law	Ethics	Total CE Credits
Exempt	0	3	10	2	15
Non-Exempt	6	0	10	2	18

Annual Filing Season Program

- Exempt status:
 - Passed Registered Tax Return Preparer test
 - Active California, Maryland, and Oregon state-based program participants
 - Passed Special Enrollment Exam Part I
 - Certain VITA volunteers
 - Certain Accreditation Council for Accountancy and Taxation (ACAT) credential-holders

Annual Federal Tax Refresher Course

- Six hour course covering new tax law updates, ethics, and a general review of individual tax laws
- Includes a mandatory, three hour, 100 question, multiple choice comprehension test
- Must answer a minimum of 70% correctly to pass the course and receive CE credit

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Limited Practice Rights

- After December 31, 2015:
 - Only Annual Filing Season Program participants will have limited practice rights for returns filed after this date
 - Other PTIN holders will only have authority to prepare tax returns
 - Attorneys, CPAs, and enrolled agents will continue to have full practice rights

Limited Practice Rights

- Can represent clients:
 - Whose returns they prepared and signed
 - Before revenue agents, customer service representatives, and similar employees including the Taxpayer Advocate Service
 - If they participated in the Annual Filing Season Program in both the year of return preparation **and** the year of inquiry/examination

Directory of Federal Tax Return Preparers with Credentials and Select Qualifications

- Attorneys, CPAs, enrolled agents, enrolled retirement plan agents, enrolled actuaries, and Annual Filing Season Program participants with active PTINs
- Name, city, state, zip, credential and/or Annual Filing Season Program participation

Helpful Links

- [IRS.gov/taxpros](https://www.irs.gov/taxpros)
- [IRS.gov/ptin](https://www.irs.gov/ptin)

Join the Conversation

- [Facebook.com/IRStaxpros](https://www.facebook.com/IRStaxpros)
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