

# FILING ANNUAL SEASON PROGRAM, UPDATED 2018

## A Guide to the Annual Filing Season Program

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Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)

Beginning in 2016, return preparers who are not an attorney, CPA, or enrolled agent and do not participate in the Annual Filing Season Program will only be permitted to prepare tax returns, not to represent clients before the IRS (except in regard to returns they prepared before January 1, 2016).

Participants in the Annual Filing Season Program will have limited representation rights, meaning they can represent clients whose returns they prepared and signed, but only involving initial audits, customer service matters and before the Taxpayer Advocate Service. (To have limited representation rights for any return or claim for refund prepared and signed after December 31, 2015, return preparers must participate in the Annual Filing Season Program both in the year of return preparation and the year of representation.)

Did you know?

The IRS administers the enrolled agent program for tax return preparers who are not attorneys or CPAs, but desire unlimited representation rights. For information on becoming an enrolled agent, visit [www.irs.gov/Tax-Professionals/Enrolled-Agents](http://www.irs.gov/Tax-Professionals/Enrolled-Agents), or see Publication 4693-A, A Guide to the Enrolled Agent Program.

Also, it's easy to stay in the know about paid tax return preparer issues. The IRS' website ([www.irs.gov](http://www.irs.gov)) is a great informational resource. You may want to try these search options:

- Enrolled agent
- Tax professionals
- Special enrollment examination
- Continuing education
- PTIN

Public Directory of Federal Tax Return Preparers with Credentials and Select Qualifications

The IRS has a searchable, public directory on [IRS.gov](http://IRS.gov) which includes the name, city, state, zip code, and credentials of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents, and enrolled actuaries with valid PTINs. The directory also includes return preparers who have received an Annual Filing Season Program – Record of Completion.

### About Circular 230

Circular 230 is the abbreviated name by which Treasury Department regulations governing practice before the IRS are known. Circular 230 sets forth the rules under which enrolled agents and other tax professionals must comply. View Circular 230 at [www.irs.gov/taxpros](http://www.irs.gov/taxpros).