

## **Annual Filing Season Program, Updated 2018**

The Annual Filing Season Program aims to recognize the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. Those who choose to participate can meet the requirements by obtaining 18 hours of continuing education, including a six hour federal tax law refresher course with test. The return preparer must also renew their preparer tax identification number (PTIN) for the upcoming year and consent to adhere to the obligations in Circular 230, Subpart B and section 10.51.

Upon completion of these requirements, the return preparer receives an Annual Filing Season Program – Record of Completion from the IRS.

Annual Filing Season Program participants are included in a public database of return preparers on the IRS website. The Directory of Federal Tax Return Preparers with Credentials and Select Qualifications includes the name, city, state, ZIP Code, and credentials of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents and enrolled actuaries with a valid PTIN, as well as all Annual Filing Season Program – Record of Completion holders.

[Review the general requirements for the Annual Filing Season Program](#)

### **I passed the Registered Tax Return Preparer test! What about me?**

Those who passed the Registered Tax Return Preparer test and certain other recognized national and state tests are exempt from the six hour federal tax law refresher course with test. You need 15 hours of continuing education each year to obtain an Annual Filing Season Program – Record of Completion.

Note: Exempt individuals (including former Registered Tax Return Preparers) must also consent to the Circular 230 obligations to officially participate in the Annual Filing Season Program. View the video on the right side of this page for a demonstration.

[Review the reduced requirements for exempt individuals for the Annual Filing Season Program](#)

### **Do I have to get an Annual Filing Season Program – Record of Completion?**

No, it's voluntary. Anyone with a preparer tax identification number (PTIN) can prepare tax returns for compensation, but continuing education is encouraged for all tax return preparers.

### **What are the benefits of getting an Annual Filing Season Program – Record of Completion?**

In addition to being included in the public directory of tax return preparers, the Annual Filing Season Program – Record of Completion differentiates you in the marketplace. The IRS launched a public education campaign in January 2015 encouraging taxpayers to select return preparers carefully and seek those with professional credentials or other select qualifications.

Also, beginning Jan. 1, 2016, there will be changes to the representation rights of return preparers.

Attorneys, CPAs, and enrolled agents will continue to be the only tax professionals with unlimited representation rights, meaning they can represent their clients on any matters including audits, payment/collection issues, and appeals.

Annual Filing Season Program participants will have limited representation rights, meaning they can represent clients whose returns they prepared and signed, but only before revenue agents, customer service representatives, and similar IRS employees, including the Taxpayer Advocate Service.

PTIN holders without an Annual Filing Season Program – Record of Completion or other professional credential will only be permitted to prepare tax returns. For returns prepared and signed after December 31, 2015, they will not be allowed to represent clients before the IRS.