



News Release

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Nearly 44,000 Tax Return Preparers Completed the First Voluntary Education Program Offered by the IRS to Prepare for the 2015 Filing Season

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WASHINGTON – The Internal Revenue Service today said nearly 44,000 tax return preparers participated in the Annual Filing Season Program in its first year. The voluntary program was announced a year ago and designed to encourage continuing education (CE) and filing season readiness.

"It is encouraging that so many return preparers participated in the program in the very first year it was offered. Because of the potential benefits of this program for taxpayers, we plan to offer the program annually, as we continue to seek passage of the legislation we have requested. In the interim, we would like to see all 400,000 uncredentialed preparers either obtain the enrolled agent credential or at least commit to participation in the Annual Filing Season Program," said IRS Commissioner John Koskinen.

Return preparers had to meet the program's continuing education requirements by Dec. 31, 2014, to obtain a 2015 Annual Filing Season Program Record of Completion. Those preparers were included in a new database on IRS.gov to help taxpayers determine return preparer qualifications.

This database, the [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#), also includes practitioners with recognized credentials and higher levels of qualification and practice rights, including attorneys, certified public accountants (CPAs), enrolled agents, enrolled retirement plan agents (ERPAs) and enrolled actuaries who are registered with the IRS.

To participate in the Annual Filing Season Program for the 2015 filing season, return preparers generally completed 11 hours of continuing education, including a six-hour refresher course, three hours on various federal tax law topics and two hours on ethics.

This year and in future years, return preparers will generally need to complete 18 hours of continuing education including a six-hour refresher course, 10 hours on federal tax law topics and two hours of ethics. Some return preparers who have passed certain recognized national or state tests are exempt from the six-hour refresher course and can participate in the program by taking 15 hours of continuing education.

To receive a Record of Completion, return preparers are also required to consent to adhere to specific practice obligations in Subpart B and section 10.51 of Treasury Department Circular No. 230.

Preparers can review all requirements and find IRS-approved CE providers on the [Annual Filing Season Program](#) page on IRS.gov. Preparers must complete the required courses by Dec. 31, 2015, to participate in the program for 2016.

Representing Clients

Beginning Jan. 1, 2016, rules about who may represent clients before the IRS will change. Attorneys, certified public accountants, and enrolled agents will continue to have full representation rights for all clients before all IRS offices.

Annual Filing Season Program Record of Completion holders will have limited representation rights, meaning they can represent clients whose returns they prepare and sign, but only before examination, customer service representatives, and the Taxpayer Advocate Service. (To have limited representation rights, you must participate both in the year of return preparation and the year of representation.)

Other tax return preparers who do not participate in the Annual Filing Season Program will not be permitted to represent any clients before the IRS for tax returns and claims for refund prepared and signed after Dec. 31, 2015.

The IRS remains committed to the principle that all persons who prepare federal tax returns for compensation should be required to establish minimal competency and take annual continuing education training. The IRS will continue to pursue the necessary legislative authority to advance this goal. Taxpayers deserve top-quality and ethical service from all tax professionals.

To help taxpayers navigate the different types of professional tax help available, taxpayers can visit [IRS.gov/chooseataxpro](https://www.irs.gov/chooseataxpro), a page that explains the different categories of professionals. Taxpayers can also use a [partner page](#) available on IRS.gov that provides links to the web sites of national non-profit tax professional groups, which can help provide additional information for taxpayers seeking the right type of qualified help.