

IRS News Release

Media Relations Office
www.irs.gov/newsroom

Washington, D.C.

Media Contact: 202.317.4000
Public Contact: 800.829.1040

Deadline Nears for Return Preparers to Qualify for New IRS Program

IR-2014-113, Dec. 9, 2014

WASHINGTON – The Internal Revenue Service has begun issuing Records of Completion to tax return preparers who have met the requirements of a new voluntary program designed to help taxpayers determine return preparer qualifications in 2015.

Practitioners who want to participate in the new IRS Annual Filing Season Program (AFSP) for 2015 must complete the continuing education (CE) requirements by December 31, 2014.

The AFSP Record of Completion allows uncredentialed return preparers who complete required CE to be included in a new Directory of Federal Tax Return Preparers with Credentials and Select Qualifications scheduled to launch on the IRS website in early 2015.

"This will be part of a wider effort at the IRS to help taxpayers understand the options available if they need help with their taxes during the upcoming filing season," said IRS Commissioner John Koskinen.

For 2015, the AFSP generally requires return preparers to complete 11 hours of CE, which includes a six hour Annual Federal Tax Refresher course, three hours of other federal tax law topics and two hours of ethics. Certain categories of return preparers who have passed recognized tests administered by states and other organizations can participate in the program by obtaining eight hours of continuing education. All CE courses must be obtained from IRS-approved CE providers.

Specific requirements are outlined at: www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program.

A [list of all IRS-approved CE providers](#) offering qualifying courses is available online.

Credentialed return preparers (attorneys, certified public accountants and enrolled agents) have already been licensed or certified by the state bar, a state Board of Accountancy, or the IRS and have higher levels of qualification and practice rights. They have unlimited representation rights before the IRS and may represent their clients on any matters before any IRS office.

Consent to Circular 230 restrictions

As a prerequisite to receiving a record of completion, a return preparer is required to consent to the duties and restrictions relating to practice before the IRS in subpart B and section 10.51 of Treasury Department Circular No. 230.

After renewing their preparer tax identification number (PTIN) and obtaining the required CE, return preparers will receive a communication from the IRS advising them they are eligible to log into their online PTIN account, consent to the Circular 230 restrictions, and print their AFSP record of completion.

— 30 —

IRS News Release IR-2014- 75, [New IRS Filing Season Program Unveiled for Tax Return Preparers](#)