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, 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) is a great informational resource. You may want to try these search options:

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

You may also want to subscribe to IRS’ e-News for Tax Professionals or check us out on social media:

- www.facebook.com/IRStaxpros
- www.twitter.com/IRStaxpros

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

The IRS has a searchable, public directory on 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 the Return Preparer Office

The IRS Return Preparer Office (RPO) provides oversight of the tax professional industry. In this capacity, RPO is responsible for the administration of PTINs, suitability checks, continuing education for tax professionals, and the Annual Filing Season Program. The RPO also administers the enrollment program for enrolled agents, enrolled retirement plan agents, and enrolled actuaries.

About the Office of Professional Responsibility

The IRS Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for enrolled agents, attorneys, CPAs, and other individuals and groups covered by Circular 230.

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.
What is the Annual Filing Season Program?

This voluntary program recognizes the efforts of tax return preparers who are generally not attorneys, certified public accountants (CPAs), or enrolled agents. The IRS issues an Annual Filing Season Program Record of Completion to return preparers who obtain a certain number of continuing education hours in preparation for a specific tax year. Learn more at www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program.

How Much Continuing Education is Required?

Depending on certain factors, a tax return preparer will need either 15 or 18 hours of continuing education from an IRS-approved continuing education provider. The following categories need 15 hours annually:

- Anyone who passed the Registered Tax Return Preparer test administered by the IRS between November 2011 and January 2013.
- State-based return preparer program participants currently with testing requirements: Return preparers who are active registrants of the Oregon Board of Tax Practitioners, California Tax Education Council, and/or Maryland State Board of Individual Tax Preparers.
- SEE Part I Test-Passers: Tax practitioners who have passed the Special Enrollment Exam Part I within the past two years.
- VITA volunteers: Quality reviewers, instructors, and return preparers.
- Other accredited tax-focused credential-holders: The Accreditation Council for Accountancy and Taxation’s Accredited Business Accountant/Advisor (ABA) and Accredited Tax Preparer (ATP) programs.

All others need 18 hours annually.

What Types of Continuing Education are Required?

For those who are required to obtain 15 hours, the courses must be in the following categories:

- 10 hours – Federal Tax Law
- 3 hours – Federal Tax Law Updates
- 2 hours – Ethics

For those who are required to obtain 18 hours, the courses must be in the following categories:

- 10 hours – Federal Tax Law
- 6 hours – Annual Federal Tax Refresher
- 2 hours – Ethics

What is the Annual Federal Tax Refresher Course?

The Annual Federal Tax Refresher course is offered by certain IRS-approved continuing education providers. It is a six-hour course covering general filing season issues, new tax law updates and ethics. At course completion, there is a mandatory, three-hour, 100 question test to ensure comprehension of the materials. All questions are multiple choice format and the student must answer a minimum of seventy percent correctly to pass the course and receive continuing education credit.

Where Do I Obtain Continuing Education?

All continuing education courses for the Annual Filing Season Program must be obtained from IRS-approved continuing education providers. For a list of IRS-approved continuing education providers, visit www.irs.gov/taxpros/ce.

Who Can Represent Clients Before the IRS?

Attorneys, CPAs, and enrolled agents have unlimited representation rights and can represent any client before the IRS on any tax matter.

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,