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# Update from the IRS Return Preparer Office



# Agenda

- Enrolled Agent Credential
- Annual Filing Season Program
- Changes to Limited Practice Rights
- Directory of Federal Tax Return Preparers with Credentials and Select Qualifications
- Questions



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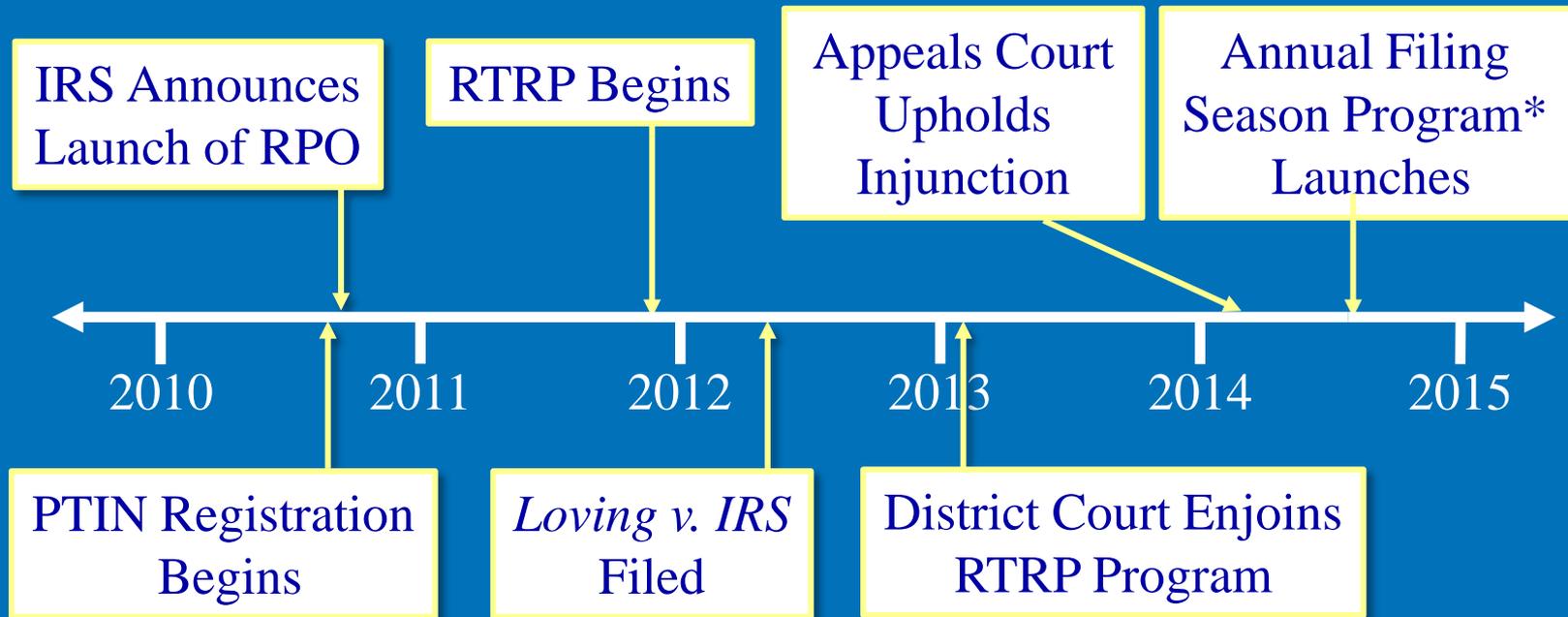
# History of the IRS Return Preparer Office (RPO)

## Preparer Office (RPO)



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\*The Annual Filing Season Program (AFSP) is intended as an interim program. Legislation for a mandatory competency standard continues to be a priority.



# IRS Return Preparer Categories

- The IRS offers two voluntary programs:
  1. *Enrolled Agent Credential*: an elite tax professional status with unlimited practice rights.
  2. *Annual Filing Season Program*: promotes filing season readiness and federal tax law knowledge through continuing education.

# Enrolled Agent Credential

- Three part Special Enrollment Examination (or certain IRS experience)
- 72 hours of continuing education every three years
- Unlimited practice rights
- Issued an enrolled agent certificate and a three year enrollment card



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# Annual Filing Season Program

- A voluntary program for non-credentialed return preparers to:
  - Encourage continuing education and professional standards
  - Provide taxpayers with ability to distinguish non-credentialed return preparers who have completed basic continuing education and ethics training
- Issued an Annual Filing Season Program Record of Completion for a specific tax year



# Benefits

- Enrolled Agent:
  - Proven proficiency in tax planning, individual and business tax return preparation, and representation
  - Unlimited practice rights
  - Inclusion in online preparer directory
- Annual Filing Season Program:
  - Recognition of your continuing education efforts
  - Limited practice rights
  - Inclusion in online preparer directory



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# Limited Practice Rights

- After December 31, 2015:
  - Only Annual Filing Season Program participants will have limited practice rights for returns filed after this date
  - Other PTIN holders will only have authority to prepare tax returns
  - Attorneys, CPAs, and enrolled agents will continue to have full practice rights



# Limited Practice Rights

- Can represent clients:
  - Whose returns they prepared and signed
  - Before revenue agents, customer service representatives, and similar employees including the Taxpayer Advocate Service
  - If they participated in the Annual Filing Season Program in both the year of return preparation **and** the year of inquiry/examination



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# Annual Filing Season Program

- Requirements:
  - Active PTIN
  - 18 (or 15) hours of specific types of Continuing Education from IRS-approved providers
  - Consent to Circular 230 subpart B and section 10.51
  - Tax compliance



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# Annual Filing Season Program



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<b>Exemption Status</b>	<b>Annual Federal Tax Refresher Course and Test</b>	<b>Tax Law Updates</b>	<b>Federal Tax Law</b>	<b>Ethics</b>	<b>Total CE Credits</b>
<b>Exempt</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>2</b>	<b>15</b>
<b>Non-Exempt</b>	<b>6</b>	<b>0</b>	<b>10</b>	<b>2</b>	<b>18</b>



# Annual Filing Season Program

- Exempt status:
  - Passed Registered Tax Return Preparer test
  - Active California, Maryland, and Oregon state-based program participants
  - Passed Special Enrollment Exam Part I
  - Certain VITA volunteers
  - Certain Accreditation Council for Accountancy and Taxation (ACAT) credential-holders



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# Annual Federal Tax Refresher Course



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- Six hour course covering new tax law updates, ethics, and a general review of individual tax laws
- Includes a mandatory, three hour, 100 question, multiple choice comprehension test
- Must answer a minimum of 70% correctly to pass the course and receive CE credit



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



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- Attorneys, CPAs, enrolled agents, enrolled retirement plan agents, enrolled actuaries, and Annual Filing Season Program participants with active PTINs
- Name, city, state, zip, credential and/or Annual Filing Season Program participation



# Helpful Links

- [IRS.gov/taxpros](https://www.irs.gov/taxpros)
- [IRS.gov/ptin](https://www.irs.gov/ptin)

# Join the Conversation

- [Facebook.com/IRStaxpros](https://www.facebook.com/IRStaxpros)
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