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# New Developments at the IRS Return Preparer Office



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# Agenda

- The Return Preparer Office Mission
- Annual Filing Season Program
- Purpose and Benefits
  - Requirements
  - Exemptions and Launch Timeline
- Questions



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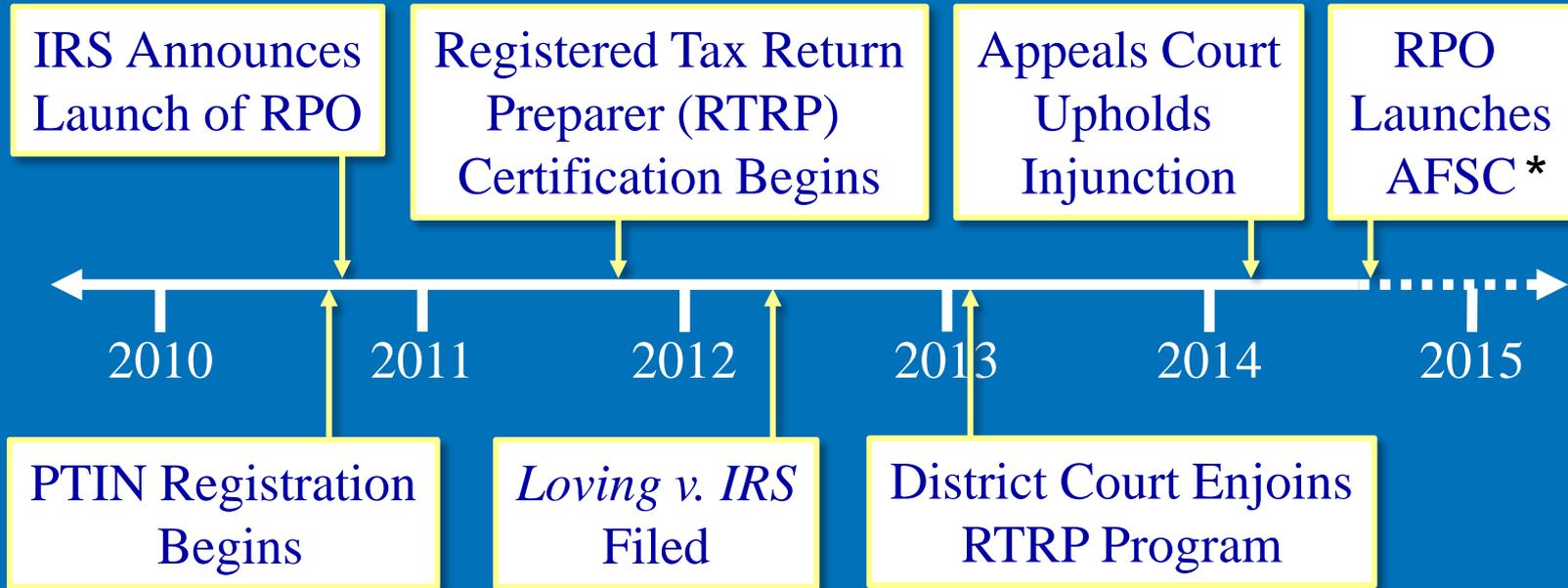
# RPO Mission

- Improve tax return accuracy
- Provide comprehensive oversight
- Support tax professionals



# History of the IRS Return

## Preparer Office (RPO)



\*AFSC is intended as an interim program. Legislation for a mandatory competency standard continues to be a priority.



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# 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*: promoting filing season and federal tax law knowledge through continuing education



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# What is the Annual Filing Season Program (AFSP)?

- A voluntary CE program to:
  - Encourage professional standards for all preparers
  - Recognize preparers who complete basic filing season and federal tax law courses, including ethics
  - Provide taxpayers ability to select qualified preparers via an online search tool



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# Benefits of Participating in AFSP

- Recognition of your continuing professional development
- Exhibits commitment to professional and ethical standards
- Inclusion in on-line Preparer Directory

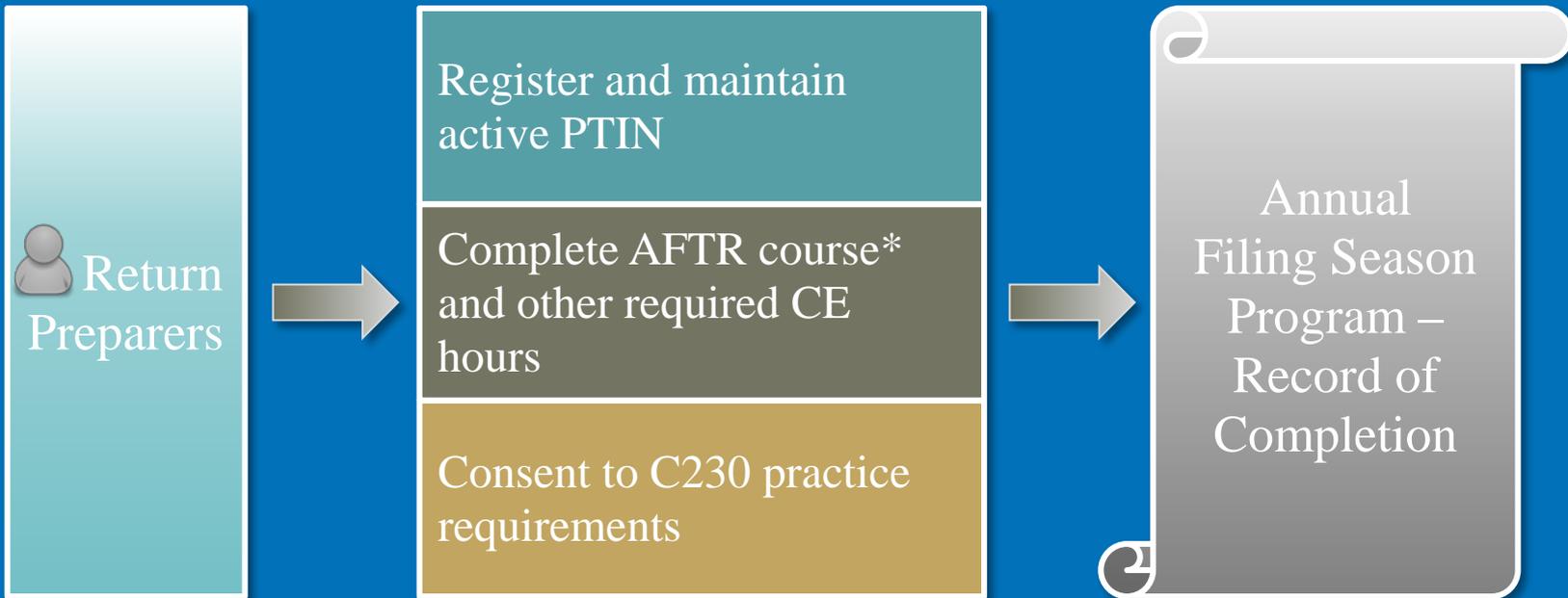




# Annual Filing Season Program Requirements

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\* Annual Federal Tax Refresher - certain state or nationally tested preparers will be exempt from AFTR requirement



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# AFSP: PTIN Requirements

- AFSP participants must maintain a valid and active PTIN and renew annually
- AFSP – Records of Completion will not be issued until 2015 PTIN is issued/renewed
- PTIN registration open season begins in October for Filing Season 2015





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# AFSP: Continuing Education

- AFSP participants must obtain CE credits yearly

For FS-15, prorated 11 credit hours required

- 3 hours of federal tax education
- 6 hours of AFTR Course\*
- 2 hours of ethics



Beyond FS-15, 18 credit hours required

- 10 hours of federal tax education
- 6 hours of AFTR Course\*
- 2 hours of ethics

**\*Exempted preparers will be required to take 3 hours of CE pertaining to federal tax law updates in place of the AFTR Course**





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# AFSP: Annual Federal Tax Refresher (AFTR) Course

- AFSP participants must complete a 6 hr. refresher course
- Course content covers three areas:
  - Federal tax law updates
  - General federal tax filing issues and common errors
  - Review of preparer penalties
- Includes a comprehension exam





# AFSP: AFTR Course Exemptions

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- Certain return preparers are exempted from the AFTR Course requirement:
  - Preparers who passed an exam recognized by the IRS (legacy RTRP or EA SEE Part 1)
  - Preparers completing competency tested return preparation programs (state-based or otherwise) recognized by the IRS



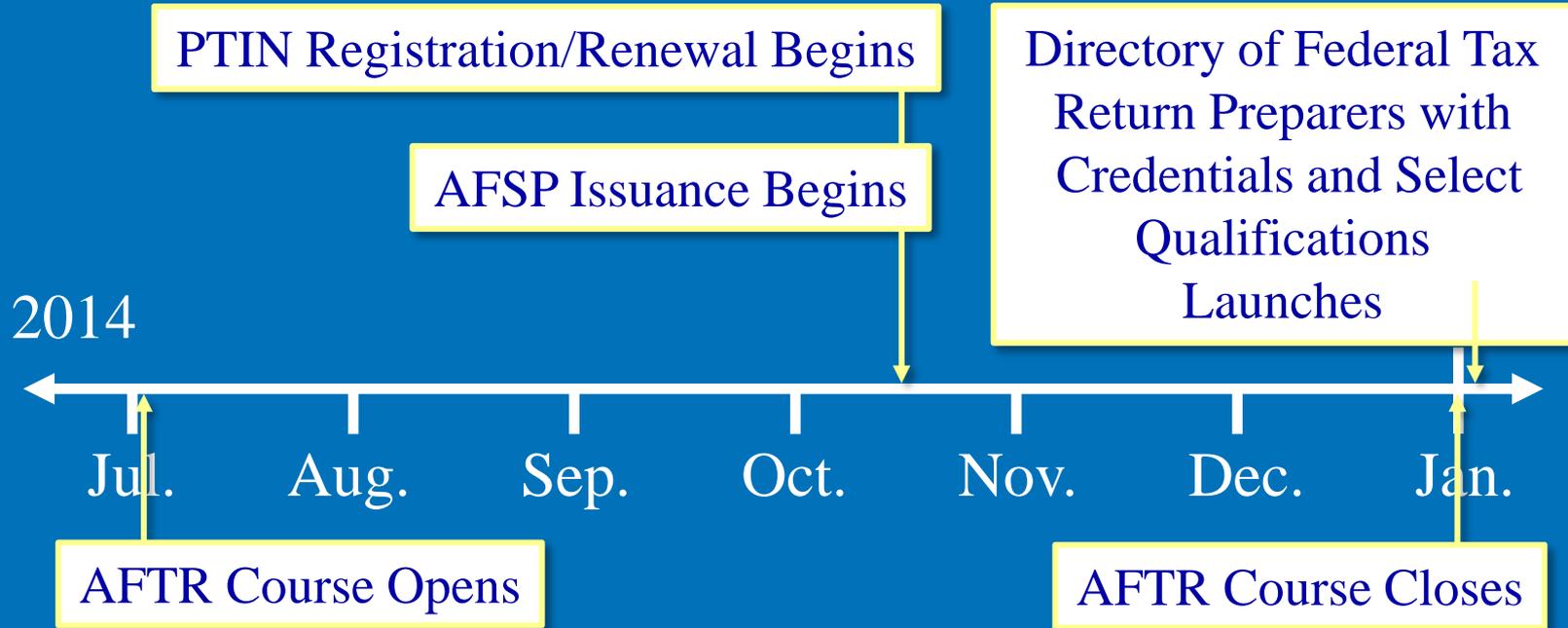


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# AFSP: FS-15 Launch Timeline





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# Helpful Links

- [IRS.gov/for-Tax-Pros](https://www.irs.gov/for-Tax-Pros)
- [IRS.gov/Tax-Professionals/Annual-Filing-Season-Program](https://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program)
- [IRS.gov/ptin](https://www.irs.gov/ptin)

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# Questions?