

# Annual Filing Season Program

The Annual Filing Season Program (AFSP) aims to recognize the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. Meet the requirements by obtaining 18 hours of continuing education, including a six hour federal tax law refresher course with test, and you will receive an Annual Filing Season Program – Record of Completion from the IRS.

AFSP participants will also be included in a public database of return preparers was launched on the IRS website January 2015. The Directory of Federal Tax Return Preparers with Credentials and Select Qualifications will include the name, city, state, zip code, and credentials of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents and enrolled actuaries with a valid PTIN, as well as all AFSP – Record of Completion holders.

[Review the general requirements for the AFSP – Record of Completion](#)

## I passed the Registered Tax Return Preparer test! What about me?

Anyone who passed the Registered Tax Return Preparer test offered between November 2011 and January 2013 only needs to meet their original 15 hour continuing education requirement each year to obtain an AFSP – Record of Completion. Those who passed the RTRP test and certain other recognized national and state tests are exempt from the six hour federal tax law refresher course with test.

[Review the reduced requirements for exempt individuals for the AFSP – Record of Completion](#)

## The new program is starting in the middle of a year. Is the CE requirement prorated?

Yes. See the chart below for a summary of the program requirements for the first year vs. future years:

Annual Filing Season Program Exemption Status	Filing Season	Annual Federal Tax Refresher Course & Test CE Credits	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
<a href="#">Non-Exempt</a>	2015	6		3	2	11
	2016 and beyond	6		10	2	18

	2015		3	3	2	8
<a href="#">Exempt</a>	2016 and beyond		3	10	2	15

## **Do I have to get an Annual Filing Season Program – Record of Completion?**

**No, it's voluntary.** Anyone with a preparer tax identification number (PTIN) can prepare tax returns for compensation, but continuing education is encouraged for all tax return preparers.

## **What are the benefits of getting an AFSP – Record of Completion?**

In addition to being included in the new public directory of tax return preparers launching in 2015, the AFSP – Record of Completion differentiates you in the marketplace. The IRS intends to launch a public education campaign in 2015 encouraging taxpayers to select return preparers carefully and seek those with professional credentials or other select qualifications.

Also, beginning in 2016, there will be changes to the representation rights of return preparers.

Attorneys, CPAs, and enrolled agents will continue to be the only tax professionals with unlimited representation rights, meaning they can represent their clients on any matters including audits, payment/collection issues, and appeals.

AFSP participants will have limited representation rights, meaning they can represent clients whose returns they prepared and signed, but only before revenue agents, customer service representatives, and similar IRS employees, including the Taxpayer Advocate Service.

PTIN holders without an AFSP – Record of Completion or other professional credential will only be permitted to prepare tax returns. They will not be allowed to represent clients before the IRS.

## **More Information**

- [IR-2014-75, June 26, 2014 -- New IRS Filing Season Program Unveiled for Tax Return Preparers](#)
- [FS-2014-8, IRS Unveils Filing Season Program for Tax Return Preparers, Answers Frequently Asked Questions](#)
- [Revenue Procedure 2014-42](#)