

The IRS has introduced the voluntary Annual Filing Season Program - Important Information You Need to Know

For additional information, general guidance about the program and a list of frequently asked questions, refer to the IRS website at:

<http://www.irs.gov/Tax-Professionals/Frequently-Asked-Questions-Annual-Filing-Season-Program>

- 1. What is the IRS Annual Filing Season Program (AFSP)?** The Annual Filing Season Program is a voluntary continuing education program for tax return preparers. Preparers who complete a 6-hour Annual Federal Tax Refresher course and obtain a score of 70% or higher on a 100 question comprehension test receive an **Annual Filing Season Program — Record of Completion**. The IRS permits anyone with a preparer tax id number (PTIN) to prepare tax returns for compensation, but will not allow all unenrolled PTIN holders to represent clients before the IRS. An unenrolled tax return preparer must complete the 6-hour **IRS Annual Federal Tax Refresher Course (AFTR)**, along with additional continuing education to receive an AFSP record of completion.
- 2. What is the intention of the program and who can participate?** The Annual Filing Season Program is intended to recognize and encourage the voluntary efforts of unenrolled tax return preparers to increase their knowledge and improve their filing season competency through continuing education. The program is not directed at or necessary for credentialed preparers such as attorneys, CPAs, enrolled agents, enrolled retirement plan agents or enrolled actuaries. They are already in possession of higher level qualifications.
- 3. If I am a CPA do I need to obtain the Record of Completion?** No, you do not **NEED** to obtain the Record of Completion, but there are reasons you may **WANT** to obtain the Record of Completion. See question 4 below.
- 4. Why Should I Participate in this Program?:**
 - With an AFSP record of completion you have limited representation rights, meaning you can represent clients during an examination of a return that you sign or prepare;
 - AFSP participants are included in the directory of Federal Tax Return Preparers with Credentials and Select Qualifications – IRS will launch this directory in January 2015. The Directory will include the name, city, state and zip code, of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents, enrolled actuaries, and AFSP participants who have obtained a Record of Completion and who have a valid PTIN;
 - Demonstrate your professionalism. The AFSP differentiates you in the marketplace from other unenrolled preparers. 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.

5. What are the basic requirements for obtaining an AFSP – Record of Completion for 2015?

- Take 11 hours of continuing education from [IRS-Approved CE Providers](#), including:
 - ✓ a six (6) hour Annual Federal Tax Refresher (AFTR) course that covers filing season issues and tax law updates, as well as a knowledge-based comprehension test administered at the end of the course by the CE Provider;
 - ✓ three (3) hours of other federal tax law topics; and
 - ✓ two (2) hours of ethics.
- Have a [preparer tax identification number \(PTIN\)](#) for 2015.
- Consent to adhere to specific practice obligations outlined in Subpart B and section 10.51 of [Treasury Department Circular No. 230](#).

6. Are the Requirements for 2015 different than they will be in subsequent years? The 2015 CE

Requirement is Prorated. Going forward, to obtain an Annual Filing Season Program – Record of Completion a return preparer must obtain 18 hours of continuing education from an IRS-approved CE Provider. The hours must include a 6 credit hour Annual Federal Tax Refresher course (AFTR) that covers filing season issues and tax law updates. The AFTR course must include a knowledge-based comprehension test administered at the conclusion of the course by the CE Provider. Unenrolled preparers who have passed recognized state or national tests qualify for an exemption (see who is exempted below) from the AFTR course.

The amount of CE required to obtain the Annual Filing Season Program – Record of Completion is prorated for Filing Season 2015. A total of 11 hours must be obtained for Filing Season 2015, including the 6 hour AFTR course, 3 hours of federal tax law topics, and 2 hours of ethics.

7. Will CE courses I have already taken in 2014 count toward the Annual Filing Season Program requirements?

Yes, all courses already taken count toward your requirement as long as you provided your PTIN to the provider and the course completion was reported to the IRS by them.

8. Do I need to notify the IRS once I have completed the Annual Filing Season Program’s Continuing Education requirements?

No, following the completion of all Continuing Education requirements, return preparers will receive a notice of their potential eligibility for the program. You will be asked to log into your PTIN account for additional information on completing the process. Among the final steps will be a required consent to adhere to specific practice obligations outlined in Subpart B and section 10.51 of Treasury Department Circular No 230. Following successful completion of these steps, you will be issued an Annual Filing Season Program - Record of Completion.

Please note that it may take up to four weeks following the completion of all requirements for return preparers to receive a Record of Completion and be placed on the Directory of Federal Tax Return Preparers with Credentials and Select Qualifications. Additionally, you will not be issued a Record of Completion until your PTIN is renewed for the upcoming tax year.

9. How and when will I get my Record of Completion?

After PTIN renewal season begins in October 2014, a *Record of Completion* will be generated to a return preparer once all requirements, including renewal of their PTIN for 2015 have been met. Tax return preparers with online PTIN accounts will receive an email from TaxPro_PTIN@irs.gov with instructions on how to complete the application process and receive their certificates

in their online secure mailbox. Tax return preparers without an online PTIN account will receive a letter with instructions for completing the application process and obtaining their certificates.

10. Who is exempt from taking the AFTR course? There are certain preparers who are exempt from the AFTR course requirement because they have already completed other recognized state or national competency tests. However, if these individuals would like to earn the AFSP - Record of Completion, members of the exempt groups must still meet other program requirements.

Preparers who can obtain the AFSP - Record of Completion without taking the AFTR course are:

- Individuals who passed the Registered Tax Return Preparer (RTRP) test administered by the IRS between November 2011 and January 2013
- Oregon and California preparers who are current with testing requirements within their state.
- Individuals who have passed Part 1 of the [Special Enrollment Exam \(SEE\)](#) within the past two years (as of date of upcoming filing season).
- VITA volunteers: Quality reviewers and instructors with active PTINs
- 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
- Credentialed preparers (attorneys, CPAs, EAs, Public Accountants (in Pennsylvania), ERPAs)

11. How does an exempt preparer earn the Annual Filing Season Program — Record of Completion without passing the AFTR? Exempt preparers can obtain the AFSP - Record of Completion by completing 15 hours of IRS-approved CE, consenting to Circular 230 practice requirements, and obtaining or renewing a valid PTIN for the filing season.

12. Will I still be able to represent clients before the IRS for the 2015 filing season if I don't participate in the Annual Filing Season Program? Yes, as a PTIN holder you will continue to have limited representation rights before limited offices of the IRS with respect to clients whose return you prepared and signed for calendar year 2015. However, beginning in 2016 only AFSP participants who obtain a Record of Completion will have those limited representation rights before the IRS for clients whose returns they prepared and signed. PTIN holders without an AFSP - Record of Completion or without other professional credentials will not be able to represent clients before the IRS in any matters.

Attorneys, CPAs, and enrolled agents will continue to have unlimited representation rights and can represent clients before any office of the IRS.

13. Is there a deadline for taking the AFTR course? For obtaining a Record of Completion?

To be eligible for an AFSP – Record of Completion, a return preparer must complete and pass the AFTR course and obtain their other CE by **December 31** prior to the start of the tax season. As AFTR courses are offered by CE providers, return preparers are subject to the schedule of courses offered by these providers.

In no circumstance will the AFSP – Record of Completion be issued before a return preparer has registered or renewed their PTIN for the upcoming year.

PSTAP Recommends Our Partner, Fast Forward Academy's Online Program – It provides everything you need as well as options and it is priced right for PSTAP members!

Two Options Through Fast Forward Academy:

1. 6 Hour IRS Annual Federal Tax Refresher Course & accompanying exam - \$59 (you will still need 2 hours ethics and 3 hours federal tax law topics to receive the Record of Completion from the IRS for this year);
2. Complete Bundle: 6 hour IRS Annual Federal Tax Refresher Course & accompanying exam, 2 Hours Ethics, 3 Hours Federal Tax Law Topics - Just \$99! – All of the education you need to get your AFSP Record of Completion and includes the 100 question exam.

Here's How to Access Fast Forward Academy's Online Course:

Log in to the PSTAP website and choose Fast Forward Academy under Membership Benefits/Affinity Programs from the 'My Membership' Tab. Or go to: <http://store.fastforwardacademy.com/index-page-afsp.htm>

The Fast Forward Academy program provides instant access to the Continuing Education Dashboard where you will be able to access this course and study right away. You'll be able to save and exit at any time throughout the six-hour course.

- **IRS Approved** - This course is registered with the IRS under the FFA provider number UBWMF.
- **Online Courses** - Because the content is Web-based, this is self-study and you can start and stop at any time. With an Internet connection at work, home, or on a mobile device you can pick up right where you left off.
- **PDFs for Free** - You will always have access to the course content and PDFs can be downloaded to print or load on to an e-reader device or referenced at a later point.
- **Unlimited Exam Attempts** - The exam we're required to give you at the end of the course can be repeated with unlimited attempts until you pass. Exam scores are not shared outside of your account.
- **Immediate Certificates** - After you pass the quiz, you can access and print your FFA certificate immediately and always come back to access it at a later time if needed. This is not to be confused with the Record of Completion that will be issued at a later date by the IRS.
- **Fast Hours Reporting** - Finally, we report your hours to the IRS on your behalf! You will get an email confirmation, plus real-time reporting on our CPE Dashboard so you can monitor the reporting status.