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education and filing season readiness for paid tax return preparers who are not credentialed. The program will be in place to help taxpayers during the 2015 filing season.

**Isaac M. O'Bannon** • Jun. 26, 2014

The [Internal Revenue Service](#) has started a new voluntary program that it says is intended to encourage education and filing season readiness for paid tax return preparers who are not credentialed. The program will be in place to help taxpayers during the 2015 filing season.

The Annual Filing Season Program will allow unenrolled return preparers to obtain a record of completion when they voluntarily complete a required amount of continuing education (CE), including a course in basic tax filing issues and updates, ethics, and other federal tax law courses.

“This voluntary program will be a step to help protect taxpayers during the 2015 filing season,” said IRS Commissioner John Koskinen. “About 60 percent of tax return preparers operate without any type of oversight or education requirements. Our program will give unenrolled return preparers a way to stay up-to-date on tax laws and changes, which we believe will improve service to taxpayers.”

Tax return preparers who elect to participate in the program and receive a record of completion from the IRS will be included in a database on IRS.gov that will be available by January 2015 to help taxpayers determine return preparer qualifications.

The database will also contain information about practitioners with recognized credentials and higher levels of qualification and practice rights. These include attorneys, certified public accountants (CPAs), enrolled agents, enrolled retirement plan agents (ERPAs) and enrolled actuaries who are registered with the IRS.

“It’s also important to note this program is not to replace the important tax work

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still prepare tax returns, but will not be included in the public directory.

In 2011, the Treasury Department and the IRS issued regulations that mandated testing and CE for paid tax return preparers and created a Registered Tax Return Preparer (RTRP) credential. The RTRP designation was for preparers with valid PTINs, who passed an IRS competency test and completed 15 hours of CE.

Earlier this year, the Court of Appeals for the D.C. Circuit upheld the lower court’s determination that the IRS regulations from 2011 mandating competency testing and CE for paid tax return preparers were invalid. The IRS continues to believe regulation of paid tax return preparers is important for the proper functioning of the U.S. tax system. To that end, the Administration’s Fiscal Year 2015 Budget includes a proposal to explicitly authorize the IRS to regulate all paid tax return preparers.

Prior to the 2013 court decision, over 62,000 return preparers passed an IRS-administered competency test and completed the requirements to become Registered Tax Return Preparers. The Annual Filing Season Program will exempt RTPRs and others who have successfully completed certain recognized national or state tests from the filing season refresher course that will be required for other participants.

The Annual Filing Season Program will be an interim step to help taxpayers and encourage education for unenrolled tax return preparers. The IRS will assess the feasibility of administering a uniform voluntary examination in future years in order to ensure basic return preparer competency.

### **Annual Filing Season Program – Record of Completion Requirements**

In general, non-exempt return preparers with a valid PTIN for the program year will need to complete 18 hours of CE annually from IRS-approved CE providers to obtain an IRS record of completion. The hours will need to include:

- 6 hours of federal tax filing season refresher course (with a required

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Once the official guidance is issued, IRS-approved CE providers will begin to offer qualifying federal tax filing season refresher courses. A [list of all IRS-approved CE providers](#) is available and includes a new column to indicate which providers are planning to offer the qualifying courses. The list is updated daily. For 2015, qualifying courses will be offered through December 31, 2014.

The IRS will begin issuing records of completion to those who have met the requirements in mid-October 2014 after the 2015 PTIN renewal season starts.

### **Consent to Circular 230 restrictions**

As a prerequisite to receiving a record of completion, an individual will be required to consent to the duties and restrictions relating to practice before the IRS in subpart B and section 10.51 of Treasury Department Circular No. 230.

### **Modification to limited practice permissions**

The pending guidance will also announce that effective for tax returns and claims for refunds prepared or signed after December 31, 2015, only unenrolled tax return preparers who have a record of completion under the Annual Filing Season Program for the calendar year of preparation and the calendar year of representation will be permitted to represent taxpayers before the IRS during an examination of a return that they signed or prepared.

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

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