CPA

Practice **Advisor**

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Filing Season Program in its first year. The voluntary program was announced a year ago and designed to encourage continuing education (CE) and filing season readiness.

Jun. 23, 2015



Nearly 44,000 tax return preparers across the U.S. participated in the IRS' Annual Filing Season Program in its first year. The voluntary program was announced a year

ago and designed to encourage continuing education (CE) and filing season

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Return preparers had to meet the program's continuing education requirements by Dec. 31, 2014, to obtain a 2015 Annual Filing Season Program Record of Completion. Those preparers were included in a new database on IRS.gov to help taxpayers determine return preparer qualifications.

This database, the Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, also includes practitioners with recognized credentials and higher levels of qualification and practice rights, including attorneys, certified public accountants (CPAs), enrolled agents, enrolled retirement plan agents (ERPAs) and enrolled actuaries who are registered with the IRS.

To participate in the Annual Filing Season Program for the 2015 filing season, return preparers generally completed 11 hours of continuing education, including a six-hour refresher course, three hours on various federal tax law topics and two hours on ethics.

This year and in future years, return preparers will generally need to complete 18 hours of continuing education including a six-hour refresher course, 10 hours on federal tax law topics and two hours of ethics. Some return preparers who have passed certain recognized national or state tests are exempt from the six-hour refresher course and can participate in the program by taking 15 hours of continuing education.

To receive a Record of Completion, return preparers are also required to consent to adhere to specific practice obligations in Subpart B and section 10.51 of Treasury Department Circular No. 230.

Preparers can review all requirements and find IRS-approved CE providers on the Annual Filing Season Program page on IRS.gov. Preparers must complete the required

courses by Dec. 31, 2015, to participate in the program for 2016.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Taxpayer Advocate Service. (To have limited representation rights, you must participate both in the year of return preparation and the year of representation.)

Other tax return preparers who do not participate in the Annual Filing Season Program will not be permitted to represent any clients before the IRS for tax returns and claims for refund prepared and signed after Dec. 31, 2015.

The IRS remains committed to the principle that all persons who prepare federal tax returns for compensation should be required to establish minimal competency and take annual continuing education training. The IRS will continue to pursue the necessary legislative authority to advance this goal. Taxpayers deserve top-quality and ethical service from all tax professionals.

To help taxpayers navigate the different types of professional tax help available, taxpayers can visit IRS.gov/chooseataxpro, a page that explains the different categories of professionals. Taxpayers can also use a partner page available on IRS.gov that provides links to the web sites of national non-profit tax professional groups, which can help provide additional information for taxpayers seeking the right type of qualified help.

Accounting • IRS • Taxes

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us