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Regarding which tax return preparers can represent clients in matters before the IRS.

Oct. 30, 2015



Effective Nov. 1, 2015, the annual fee charged by the IRS for Preparer Tax Identification Numbers for 2016 will be \$50 for both new applications and renewals. The IRS will collect \$33 as a user fee to support program costs and a third-party vendor will receive \$17 to operate the online system and provide customer support.

In preparation for the fee change, PTIN open season, which normally begins in mid-October, will begin in early November. PTIN open season is when the IRS begins accepting renewals and new registrations for the upcoming year. Federal agencies

are required to review user fees every other year and make adjustments as

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Effective for tax returns and claims for refunds prepared and signed after Dec. 31, 2015, the limited right to represent clients before the IRS held by non-credentialed preparers will be accorded to only those preparers participating in the IRS Annual Filing Season Program, a voluntary continuing education (CE) program. The changes in the limited representation rules have no impact on returns prepared and signed by non-credentialed preparers on or before Dec. 31, 2015.

Non-credentialed tax return preparers who participate in the Annual Filing Season Program will continue to have limited rights to represent clients. This enables them to represent taxpayers whose returns they prepared and signed, but only before revenue agents, customer service representatives and similar IRS employees, including the Taxpayer Advocate Service. The tax return preparer must participate in the Annual Filing Season Program for both the year of return preparation and the year of representation to represent their client.

There are no changes to representation rules for enrolled agents, certified public accountants and attorneys. These tax professionals continue to have unlimited practice rights and can represent any taxpayer before any IRS office, including collection and appeals, regardless of whether they prepared the tax return in question.

To participate in the Annual Filing Season Program, non-credentialed tax return preparers must complete either 15 or 18 hours of continuing education from IRS-approved CE providers. The CE must be completed by Dec. 31, 2015, in order to receive a 2016 Annual Filing Season Program Record of Completion.

More information about Annual Filing Season Program requirements is available on [IRS.gov](https://www.irs.gov).

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