

## Annual Filing Season Program Update

Over 44,000 non-credentialed tax return preparers have elected to participate in the IRS Annual Filing Season Program and received a Record of Completion. This already exceeds last year's 41,000+ participants.

The deadline to complete the required continuing education was Dec. 31, but for those who obtained the CE and did not get a Record of Completion, it's not too late.

A preparer only needs to renew his or her PTIN and sign the online Circular 230 consent. View a video tutorial for a demonstration how to sign the C230 consent. View this video at: <https://www.youtube.com/watch?v=aBhJ9PTkG-0>

After the filing season is over (April 18), preparers will no longer be able to sign and participate in the program for 2016.

The benefits of participation are 1) retention of limited practice rights and 2) inclusion in the online preparer directory on IRS.gov.

**For returns filed after Dec. 31, 2015, non-credentialed tax return preparers have no representation rights for clients unless they participate in the Annual Filing Season Program. More information about limited practice rights is available at: <https://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>**

### **What are the benefits of getting an Annual Filing Season Program – Record of Completion?**

In addition to being included in the public directory of tax return preparers, the Annual Filing Season Program – Record of Completion differentiates you in the marketplace. The IRS launched a public education campaign in January 2015 encouraging taxpayers to select return preparers carefully and seek those with professional credentials or other select qualifications.

Also, beginning Jan. 1, 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.

Annual Filing Season Program 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 Annual Filing Season Program – Record of Completion or other professional credential will only be permitted to prepare tax returns. For returns prepared and signed after December 31, 2015, they will not be allowed to represent clients before the IRS.**