

Annual Filing Season Program (AFSP) Breakdown



| Tax Professional | Tax Professional with an Annual Filing Season Program Record of Completion | RTRP or other exempt preparer with a valid PTIN, met CPE requirements and consented to the Circular 230 obligations. | EA | CPA |
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Q: Will your name be included in the Directory of Federal Tax Return Preparers with Credentials and Select Qualifications on www.irs.gov?

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| No | Yes | Yes | Yes | Yes |
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Q: Will you have representation rights?

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| <p>During calendar years 2014 and 2015, you may only represent clients whose returns you prepared and signed before revenue agents, customer service reps and similar IRS employees.</p> <p>After December 31, 2015, you may no longer correspond with the IRS about tax law on a return you prepared unless your client is present.</p> | <p>Yes, you will have limited representation rights. You can represent your clients before revenue agents, customer service reps and similar IRS employees if you prepared and signed the return.</p> | <p>Yes, you will have limited representation rights. You can represent clients whose returns you prepared and signed before revenue agents, customer service reps and similar IRS employees.</p> | <p>Yes, you have unlimited representation rights. You can represent your clients on any matters including audits, payment/collection issues and appeals.</p> | <p>Yes, you have unlimited representation rights. You can represent your clients on any matters including audits, payment/collection issues and appeals.</p> |
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Q: Will you be encouraged to remain current with changing tax laws?

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| Yes | Yes | Yes | Yes | Yes |
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Q: Will you receive the AFSP – Record of Completion that shows clients and potential clients that you are a well-educated tax preparer who is dedicated to your chosen profession?

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| No | Yes, with a valid PTIN, IRS – approved CPE requirements are met and you consent to Circular 230 obligations | Yes, with a valid PTIN, IRS – approved CPE requirements are met and you consent to Circular 230 obligations | Yes, if you meet the CPE requirements of the program | Yes, if you meet the CPE requirements of the program |
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Q: What are my CPE requirements?

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| None. | 6 hour Annual Federal Tax Refresher and comprehension test, 10 hours of federal tax law topics and 2 hours of ethics. | 3 hours of federal tax updates, 10 hours of federal tax law topics and 2 hours of ethics. | 72 credits, including 6 credits of ethics during an enrollment cycle with a minimum of 16 credits, including 2 credits of ethics per year. | Varies by state. Contact your state board of accountancy for your requirements. |
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