

# NEW! IRS Annual Filing Season Certificate (AFSC)

## Get MORE CLIENTS as an IRS Certificate Holder

*Voluntary*

### Qualify for the Annual Filing Season Certificate (AFSC)

#### How Do I Qualify for the AFSC?

- You must have an active PTIN.
- You must complete 18 hours of continuing education (CE) by December 31st **annually**, using an IRS Approved Provider. Here is the breakdown of credit hours for non-credentialed/non-exempt or unenrolled preparers who want an AFSC:
  - 18 hours of CE annually from an IRS Approved Provider include the following:
    - 6 hour Annual Federal Tax Refresher (AFTR) course with a comprehension test
    - 10 hours of Federal tax law topics
    - 2 hours of Ethics education

#### Am I Exempt from the Annual Federal Tax Refresher (AFTR) Course?

Tax return preparers who have successfully completed one of the following national or state tests are exempt from taking the AFTR course with a comprehension test.

- Registered Tax Return Preparers (RTRP)
- Oregon/California and other state based return preparer testing programs
- Accredited Tax Preparers through Accreditation Council for Accountancy/Taxation
- Part 1 of the Special Enrollment Exam during 2 year eligibility window
- Successful VITA program reviewers and instructors

**NOTE:** Exempt Preparers must complete 15 hours of continuing education ANNUALLY.

#### What If I'm a Credentialed Tax Professional or in the Exempt Group Above and Want to Receive an Annual Filing Season Certificate?

Credentialed tax professionals (CPAs, attorneys, Enrolled Agents, Enrolled Retirement Plan Agents, and Enrolled Actuaries) or the exempt group listed in the section above must have 15 hours of CE from an IRS Approved Provider to qualify for the AFSC annually. No CE credit will be given to Enrolled Agents for completing an AFTR course.

- Credentialed or Exempted Tax Preparers must complete 15 hours of CE annually from an IRS Approved Provider to qualify the AFSC. The 15 hours of CE includes the following:
  - 3 hours of Federal tax updates
  - 10 hours of Federal tax law topics
  - 2 hours of Ethics education

1.800.984.1040

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# IRS Annual Federal Tax Review (AFTR)

## Set Yourself APART from Unqualified Competitors

### Start Taking Your CE Now and Be Ready for Tax Season!

**Note: Any continuing education taken between January 1, 2014 - December 31, 2014 will count as CE credit hours for the Annual Filing Season Certificate (AFSC).**

Once you have met all three requirements for the AFSC ( 1: Renewed your PTIN for 2015, 2: Taken the appropriate amount of CE, and 3: Completed and passed the AFTR course/test if required), a certificate will be available in your PTIN holder's online IRS account for printing. Any "unenrolled" preparers not already bound by Circular 230 will need to sign an agreement to follow sub-part b of Circular 230 before being able to print the certificate. There is no cost for the AFSC certificate.

**Due to the late start of the AFSC for filing season 2015, the CE will be pro-rated for this calendar year as follows:**

- **Non-exempt: 6 hours of AFTR course + 3 hours of federal tax law + 2 hours of ethics = 11 total hours**
- **Exempt: 3 hours of tax law updates + 3 hours of federal tax law + 2 hours of ethics = 8 total hours**

**The Income Tax School as an IRS-Approved Education Provider will offer the Annual Federal Tax Refresher and all required CE.**

You can count on The Income Tax School to meet all of your tax education needs.

- Online 24/7
- TOP Quality Tax Content
- Instructor Support from Tax Pros
- Money Back Guarantee

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