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## IRS Launches Directory of Tax-return Preparers CPAs with PTIN Numbers Automatically Listed

From [FICPA staff reports](#)

The IRS today announced the launch of a new online public directory of tax-return preparers. The searchable [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) (the Directory) on IRS.gov will help taxpayers find a tax professional with credentials and select qualifications to help them prepare their tax returns.

The Directory listings are searchable and sortable. They include the name, city, state and ZIP codes of CPAs, attorneys, enrolled agents and those who have completed the requirements for the voluntary IRS ["Annual Filing Season Program \(AFSP\)."](#) All listed CPAs and preparers have valid 2015 Preparer Tax Identification Numbers (PTIN).

Taxpayers may search the Directory using "CPA" or other preferred credentials or qualifications. Tax-return preparers with PTINs who are not CPAs, attorneys, enrolled agents or AFSP participants are not included in the Directory, nor are volunteer tax-return preparers who offer free services.

The Directory at a glance:

- **What is it?**

The Directory of Federal Tax Return Preparers with Credentials and Select Qualifications is a tool developed by the IRS to help taxpayers find a tax professional with credentials and select qualifications to help them prepare their tax returns.

- **Are non-credentialed tax preparers listed in the Directory?**

Yes, non-credentialed tax preparers can complete the [voluntary AFSP](#). After passing an exam, these tax preparers will receive a Record of Completion from the IRS. They may use the document in their tax-service marketing if desired.

- **Do CPAs have to complete the Annual Filing Season Program, take a test or earn additional CPE to be listed in the Directory?**

No. All CPAs with PTIN numbers automatically are listed.

According to the [IRS AFSP FAQ](#), "The program is not directed at or necessary for credentialed preparers such as attorneys, CPAs, enrolled agents, enrolled retirement plan agents or enrolled actuaries. They are already in possession of higher level qualifications."

- **What are the requirements for obtaining an AFSP – Record of Completion for 2015?**

Those completing the program have minimal educational requirements in comparison with the rigors of CPA continuing education requirements.

According to the IRS website, "[In general](#), to obtain an Annual Filing Season Program – Record of Completion a return preparer must obtain 18 hours of continuing education from an IRS-approved CE Provider. The hours must include a 6 credit hour Annual Federal Tax Refresher course (AFTR) that covers filing season issues and tax law updates.

The AFTR course must include a knowledge-based comprehension test administered at the conclusion of the course by the CE Provider. Unenrolled preparers who have passed recognized state or national tests qualify for an [exemption](#) from the AFTR course.

"The amount of CE required to obtain the Annual Filing Season Program – Record of Completion is prorated for Filing Season 2015. A total of 11 hours must be obtained for Filing Season 2015, including the 6 hour AFTR course, 3 hours of federal tax law topics, and 2 hours of ethics."



- **Who is excluded from the Directory?**

[IRS.gov](https://www.irs.gov) states that tax-return preparers with PTINs who are not attorneys, CPAs, enrolled agents or AFSP participants are not included in the directory, nor are volunteer tax-return preparers who offer free services.

**Additional Resources:**

- [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#)
- [IRS Fact Sheet: Understanding Who You Pay to Prepare Your Tax Return](#)
- [IRS News Release: IRS Launches Director of Federal Tax Return Preparers](#)
- [IRS FAQ: Annual Filing Season Program](#)
- [IRS List of Tax Pro Association Partners](#)