

ANNUAL FILING SEASON PROGRAM

Homework Worksheet + Answer Key

Choose the best answer for each question. Complete the worksheet before reviewing the answer key.

Student Information

Name: _____ Date: _____

1. What is the Annual Filing Season Program (AFSP)?

- A. A mandatory IRS license
- B. A voluntary IRS program for non-credentialed preparers who pursue annual continuing education
- C. An enrolled agent examination
- D. A state tax credential

2. What does an eligible AFSP participant receive?

- A. An enrolled agent license
- B. An AFSP Record of Completion
- C. Automatic unlimited representation rights
- D. An EFIN

3. Where may eligible AFSP participants be listed?

- A. The IRS Directory of Federal Tax Return Preparers with Credentials and Select Qualifications
- B. Only a state business registry
- C. The Social Security database
- D. A bank-product directory

4. For a non-exempt preparer seeking a 2027 filing-season AFSP Record of Completion, how many general CE hours are required?

- A. 6 hours
- B. 10 hours
- C. 15 hours
- D. 18 hours

5. How many AFTR hours are generally required for a non-exempt preparer?

- A. 2 hours
- B. 3 hours
- C. 6 hours
- D. 10 hours

6. How many hours of other federal tax law are generally required for a non-exempt preparer?

- A. 6
- B. 10
- C. 12
- D. 18

7. How many ethics hours are generally required?

- A. 1
- B. 2
- C. 3
- D. 6

8. What else must a preparer generally have besides the required CE?

- A. An active PTIN for the upcoming year and required Circular 230 consent
- B. An EFIN in their own name
- C. A CPA license
- D. A state bar license

9. How many total CE hours do certain exempt preparers generally complete under the lesson?

- A. 10
- B. 12
- C. 15
- D. 18

10. What is the AFTR deadline stated in the lesson?

- A. April 15
- B. October 15
- C. Midnight local time on December 31
- D. January 31

11. Does the IRS grant exceptions to the AFTR December 31 deadline according to the lesson?

- A. Yes
- B. No
- C. Only for illness

D. Only for first-time participants

12. Who administers the AFTR comprehension test?

A. The IRS directly

B. The approved CE provider

C. The taxpayer

D. The software company

13. Is the AFTR comprehension test included within the six AFTR credit hours?

A. Yes

B. No, it is separate from the six credit hours

C. Only for exempt preparers

D. Only if taken online

14. Can the Tax Pro Ready course be advertised as AFTR or AFSP continuing education without becoming an IRS-approved CE provider and meeting IRS requirements?

A. Yes

B. No

C. Only if the course is six hours

D. Only if students have PTINs

15. What type of representation rights do AFSP participants have?

A. Unlimited representation rights

B. Limited representation rights

C. No representation rights under any circumstances

D. The same rights as attorneys

16. Which advertising phrase is accurate for a qualified participant?

A. "IRS Certified"

B. "IRS Endorsed"

C. "AFSP - Record of Completion"

D. "Federal Tax License"

17. Does a PTIN or AFSP Record of Completion make a preparer IRS certified?

A. Yes

B. No

C. Only during filing season

D. Only after three years

18. Which is part of the AFSP completion checklist?

A. Confirm CE in the PTIN account, renew the PTIN, complete Circular 230 consent, retain the Record of Completion, and confirm directory listing

B. Promise clients IRS endorsement

C. Use unlimited representation rights

D. Skip provider verification

Answer Key

Check your answers after completing the worksheet.

1. **B** — A voluntary IRS program for non-credentialed preparers who pursue annual continuing education
2. **B** — An AFSP Record of Completion
3. **A** — The IRS Directory of Federal Tax Return Preparers with Credentials and Select Qualifications
4. **D** — 18 hours
5. **C** — 6 hours
6. **B** — 10
7. **B** — 2
8. **A** — An active PTIN for the upcoming year and required Circular 230 consent
9. **C** — 15
10. **C** — Midnight local time on December 31
11. **B** — No
12. **B** — The approved CE provider
13. **B** — No, it is separate from the six credit hours
14. **B** — No
15. **B** — Limited representation rights
16. **C** — "AFSP - Record of Completion"
17. **B** — No
18. **A** — Confirm CE in the PTIN account, renew the PTIN, complete Circular 230 consent, retain the Record of Completion, and confirm directory listing