

Semi-Annual Provider Call

May 7, 8, & 9, 2024

Annual Filing Season Program (AFSP)

We realize that most of you do not offer the Annual Federal Tax Refresher (AFTR) course, but as a reminder, all your IRS Continuing Education (CE) programs, except those on qualified retirement plans, help Annual Filing Season Program (AFSP) participants meet their annual CE requirements, which we cover in [IRS Publication 5646 Annual Filing Season Program Participants Continuing Education Requirements](#). An AFSP participant needs 15 or 18 hours of CE depending on their professional credential and whether they have an AFTR exemption. We encourage all of you to view this publication which outlines specific CE requirements by program category for the AFSP.

We are entering year 10 of the AFSP, and the participation is growing. In our last campaign, the AFSP participation exceeded the combined participation for IRS enrollment programs which include enrolled agents, retirement plan agents and actuaries.

2024 AFSP participation, with over 78,000 records of completions issued, was up 29% over 2023 and 2022. The program aims to increase return preparer's knowledge and improve filing season competency through CE. You can see that all of you play a vital role in the AFSP by offering IRS-approved CE.

With over 776,000 preparer tax identification number (PTIN) holders, there is always potential growth in the voluntary AFSP and the IRS enrollment agent program, thus increasing CE opportunities for your business or organization. We encourage you to promote the fact that your IRS-approved programs can help tax professionals qualify for the voluntary AFSP.

Annual Federal Tax Refresher (AFTR)

For those of you that will be offering the AFTR course and test this year, we will highlight what's new and important reminders:

- It is critical that you and your team read the 2024 AFTR Information Letter before you plan and develop your AFTR course and test. We delivered the letter to your CE account mailbox on April 1. You can also find the letter [here](#).
- Within the letter is a link to our updated test requirements for the 2024 test, a link to the AFTR outline and other information that you need.
- We encourage you to use and share the IRS links about the AFSP and AFTR and to double check any existing links on your website to ensure they are working.
- As a reminder, a member of the CE team will contact the Principal Point of Contact (PPOC) for your organization after you obtain your AFTR program number. The tax analyst will seek details about your AFTR course and discuss your program length, test bank, advertisements, webpage, syllabus, etc. The PPOC should be familiar with your AFTR course and requirements.
- We must review your AFTR program before you offer it to participants. The review process can take several weeks.
- Please ensure that all phone numbers and email addresses are kept current in your CE account so that we can reach you.
- All delivery methods should provide detailed written material for participants to take the open-book final test. If your delivery method is self-study, make sure you use the Word Count

Formula to ensure your course meets the 6-hour requirement. While review questions are required for general IRS CE self-study programs, they are optional for an AFTR self-study program. If offered, no more than 18 review questions can be counted in your Word Count Formula. Here is a quick tip for achieving exactly 6.0 hours for your self-study AFTR course: If your course contains 48,000 words with 18 review questions or 54,000 words with no review questions, your course will be 6.0 hours on the nose.

- Providers must use the test reconciliation form. The form serves as a good visual aid for your course developer to ensure that all outline topics are tested and helps them to visually see how their questions are dispersed. The form also helps us during our AFTR reviews, as we are looking to see how you did in those areas as well.
- AFTR program numbers are available from April 1 through October 1. You cannot obtain an AFTR program number after October 1. This allows us time to review programs and for CE providers to have sufficient time to make any needed revisions and offer the course through the end of the year. Please plan ahead and mark your calendar so that you do not miss the cutoff to register as an AFTR provider.
- Approved AFTR providers can start offering their AFTR course starting June 1.
- As a reminder, providers should offer clear details and information about the AFTR program upfront (before purchase). It is important that your exempt and non-exempt clients know about qualifying for IRS CE credit, the AFSP and the AFTR course.
- In our AFTR Information Letter, under heading *AFTR Review by the IRS*, we list items that you should include in your advertisements. We will check for these items during our review of your course.

We certainly appreciate the CE providers that participate in offering AFTR and all CE providers that support the AFSP with hand-picked CE packages and individual course offerings. Again, you can find more details about AFTR in our Information Letter and in the [AFTR frequently asked questions](#) on our web page.

What's New in IRS CE

We have recently created several official IRS publications in our CE group to assist providers. Most recently is [Publication 5888, IRS Certificate of Completion Instructions](#). This publication contains guidance for CE providers on what should be included on a Certificate of Completion issued to attendees of their program. The publication also shows a sample certificate.

There are 10 elements that must be included on a certificate, including the full name of the participant, the IRS program number, date completed and a signature of a designated official. Using the newly issued IRS-approved CE logo is optional. The next publication we've recently created is Publication 5874, IRS Provider Logo Dos & Don'ts. As previously discussed in prior communication releases, we recently re-designed our CE provider logo, releasing 2 versions in September last year, one in black and white and one in blue and white, along with several file types of each version. Publication 5874 is an illustrative guide which offers a visual of how to properly display the logo and what to avoid. It details how to maintain the integrity of the logo. Whenever you register or renew as a CE provider, a PTIN Logo Letter is sent to your secure mailbox in your provider account detailing how to upload a participant's PTIN and information on the use of the logo. Attached to this letter is the logo dos and don'ts.

The final publication we've recently re-designed is [Publication 5918, Continuing Education Provider Program Numbering Sequence](#). This publication breaks down the various components of the CE provider program number. There are 5 elements of a program number:

1. Provider number
2. Program category

3. A random 5-digit sequence number that is assigned by the IRS
4. The two-digit calendar year in which the program is first approved and
5. Program delivery method (which can be in-person, online or self-study)

Another addition we've recently posted to our CE IRS.gov page is a new FAQ concerning practice management courses. We've added [Program/Course Guidance FAQ #31](#). The question is "Are practice management courses acceptable for IRS continuing education credit?" You can refer to the FAQ page for the complete answer but generally, no practice management courses are not acceptable for IRS CE credit as they are not sufficiently related to federal tax matters. However, courses with 80% acceptable federal tax related content that also include some non-related content can meet the criteria. This is often seen when 80% federal tax content is presented and the other 20% relates the data to state tax treatment. Some practice management-related topics which are acceptable as tax law may include data security, identity theft, Written Information Security Plan (WISP), IRS online tools, due diligence and Circular 230 guidance.

PTIN Timeliness Outreach Initiative

In 2024, our team began reaching out to providers who had issues with timely PTIN reporting. We reviewed our records and those providers who did not report timely for the fourth quarter of 2023 were contacted via phone or email to discuss the issue.

First, let's review the deadlines for reporting PTIN completions timely:

- During the first three quarters, you must upload CE credits by the end of the quarter (March 31, June 30, September 30). You must upload credits within 10 business days of a completed program when the completion occurs during the last 10 days of a quarter. If the due date falls on a non-business day, the upload is due on the next business day.
- During the last quarter (October 1-December 31), PTINs must be uploaded within 10 business days of program completion. If the due date falls on a non-business day, the upload is due on the next business day.
- If a due date falls on the weekend or federal holiday, the upload is due on the next business day.

Remember, you can upload PTIN completions at any time. You don't have to wait until the deadline.

Be sure to utilize the *PTIN Upload Template*. The template is located under the "Resources & Help" tab in your CE Provider account. Once you open the template, you will receive detailed instructions on how to upload your PTINs for participant credit. Please do not remove or alter the header row on the template. If you do, you will receive a processing error message. Utilizing this spreadsheet will ensure a seamless upload each time.

So, why is timely PTIN reporting so important?

Well, tax professionals who are PTIN holders rely on CE providers to report the continuing education that they completed, in a timely matter. In agreement with both the CE provider application that you signed and the CE Provider Standards, you must submit program completion information to the IRS by the required deadlines.

What did we find out during our outreach?

Planning and consistency are key. Most providers that had issues with PTIN uploads did not have a plan in place to ensure timely uploads. Providers without a designated person (and a back-up person) found that sometimes the uploads fell through the cracks. We realize that everyone is very busy and this is a

task that can easily be forgotten. So, planning designated dates and personnel for uploads can help you stay consistent.

So, what happens from here?

We will continue to monitor all CE provider accounts for timely PTIN uploads. Especially those that show a history of prior issues. The goal of the Return Preparer Office (RPO) CE Department's outreach initiative is to improve the understanding of PTIN upload requirements for IRS-approved CE credits.

We want to thank those providers that participated in the outreach and provided feedback to us. And to those providers who have been continuing to upload timely, we want to thank you for making PTIN upload deadlines a priority!

Enrolled Agent Renewals

Uploading CE credits to PTIN accounts timely and accurately as well as issuing Certificates of Completion to all who have earned IRS CE credit is so important, in both the long and short term. In the short term, timely and accurate uploads may prevent repeated inquiries from your clients wanting to know where their CE credits are or when they will be posted. This is particularly true for potential AFSP participants whose participation is based on having an active PTIN and having the proper amount, and types, of CE credits posted to their PTIN account each year.

In the longer term, enrolled agents (EAs) on a three-year renewal cycle, whose participation is based in part on having an active PTIN and having the proper amount and types of CE credits posted to their PTIN account each year, may not be keeping track annually but may have concerns as their renewal time approaches.

As a provider, you are responsible for issuing Certificates of Completion to all who have earned IRS CE credit and archiving those records for at least four years, as with all program materials. Why four years? This is based on the requirement for EAs to have copies of their IRS CE Certificates of Completion for their three-year enrollment cycle.

This leads right into our topic regarding EA renewals. Generally, EAs must renew every three years by filing [Form 8554, Application for Renewal of Enrollment to Practice Before the Internal Revenue Service](#), swearing they meet all requirements and paying the fee. EAs have specific CE requirements they must meet annually and during their three-year enrollment cycle to maintain their EA license. An EA must complete a minimum of 16 hours of CE annually, including 2 hours of ethics. For their three-year enrollment period, they must complete 72 hours of CE including 6 hours of ethics. This works out to 24 hours of CE for each year, including 2 hours of ethics for each year they are active.

Some of you may be getting calls from EAs stating they have gotten letters from the IRS saying they are "short" credits for their EA renewal, or their CE credits cannot be verified. Yes, they are getting these letters. These reviews generally begin with a Letter 5781 requesting Certificates of Completion verifying CE credits for all years listed on the EA Renewal Form 8554 within 10 days. It also says the IRS Office of Enrolled Agent Policy and Management (EAP&M) may reach out to the CE provider for verification. There are different letters that follow based on how, or if, the EA responds.

The IRS includes contact information in the communication sent to the EA. The EA should follow the instructions on any IRS letter they receive regarding their EA status and CE inquiries. EAP&M is actively reviewing and comparing the CE credits claimed by EAs on their renewal forms to those reported in their PTIN accounts by IRS-approved CE providers. If the EA has received this letter, it is almost certain they are short on CE credits in their PTIN account, at least at the time the letter was sent. The IRS may change the EA's active status if the EA can't prove that they completed the required CE.

The PTIN holders may be unfamiliar with how to view CE credits in their PTIN accounts. The IRS offers an [FAQ on how to view CE credits](#). If the PTIN holder needs further assistance navigating the PTIN system, they can contact the PTIN Account Information Line Toll-Free: 877-613-PTIN (7846) for help. However, if they've done that and are reaching out to you regarding missing credits, you should review your records and CE account to confirm they have provided you with their PTIN, that you've reported the credits to the IRS and have issued Certificates of Completion to the EA.

Commonly, attendees do not originally provide their PTINs or perhaps they provided a PTIN but there were upload errors, due to name mismatches or expired PTINs and they did not respond to your outreach requesting additional information. If they now provide you with the correct data, and you have verified they should have CE credits uploaded, you should do so. You may upload PTIN records with completion dates as early as 2016 and after the program number has been removed by going into the completion year in your provider account and uploading there. If you, the CE provider, need to verify that the IRS has received and processed the credits you've uploaded, you can send a secure mail message with all information on the PTIN upload to the CE team, who can verify if the credits were processed.

We appreciate you offering IRS-approved CE programs, issuing Certificates of Completion to all who have met the CE requirements and reporting credits for all tax professionals that provide you with a PTIN.

You can see [Circular 230 §10.6](#) and [IRS Publication 5186, Continuing Education \(CE\) Requirements Chart for Enrolled Agent Renewal](#) for more details.

Survey

Here is some information about our ongoing CE provider survey that is available in your provider account until mid-July. We take your expertise and feedback very seriously and use your suggestions to improve our products and services to you.

We have received a little over 70 survey responses from the over 500 active CE providers. Generally, the survey has an 89% satisfaction grade, but the provider call satisfaction scored at 80%. As always, we had some great comments that told us exactly where to go. Some comments mentioned provider call issues, such as international callers were unable to use the toll-free line, there were issues with clarity and there should be a live question and answer period. The provider calls were held via a Microsoft Teams format to address these issues.

We encourage you to take the survey and please give us information in the comments section if you have specific issues or concerns. Your concern may be a concern for all providers.

Questions & Answers Received Before Calls

1. **Q – I heard somewhere that the Annual Federal Tax Refresher (AFTR) credits can be awarded without a test if a 6-hour class covering all the topics is attended in person, is this true? I did not believe that, but I thought I should ask.**

A – No, this is not true. In-person delivered programs generally do not require a test, but AFTR is an exception to this. To receive credit for an AFTR "A" program delivered in person, online or by self-study the attendee must pass the AFTR test to receive the 6-hour credit.

2. **Q – It would be useful to have a record retention requirement review, but I don't have any more specific questions.**

A – You must retain **all** program records in either paper or electronic format (syllabus, program material, evaluation forms, instructor biography, master certificate of completion and all records of who took programs and when) for a period of four years after last completion date.

Information to be retained also includes copies of handouts, evidence that the program(s) were developed and reviewed by qualified persons and a record of how CE credits were determined. (For in-person and online courses a timed syllabus/agenda/schedule and related instructor material/notes/narrative are needed. A timed outline alone is not sufficient substantiation). See [Provider Standard No. 13](#) for a complete list of records to be kept.

3. **Q** – If an EA somehow misses getting their required minimum education during a year, is there a procedure for making that up somehow? I know the state CPA societies generally have a way to make up missed CE for a year (and many of the CPAs I know actually take nearly all of their CE in one year which seems wrong to me), but having your EA license potentially suspended/revoked for missing an hour or two one year seems harsh.

A – The IRS Office of Enrollment who has oversight over EAs and enrolled retirement plan agents (ERPAs) offers the following guidance in their Enrolled Agent Continuing Education Requirements [FAQ #6](#): *Q - I was unable to complete the minimum continuing education credits required during an enrollment cycle, due to extenuating circumstances. A - Refer to Section 10.6(i) of Treasury Department Circular 230 to determine if you meet the qualifications to request a waiver of continuing education requirements.*

EAs and ERPAs can review instructions in [IRS Form 14392 CE Waiver Request](#) to see if they are eligible and how to request the waiver. They can contact the IRS Office of Enrollment by telephone, email or mail to make further inquiries. The Office of Enrollment's contact information is on their [webpage](#).

4. **Q** – How do you know if an attendee needs IRS CE credit uploaded to their PTIN account?

A – This is quite simple – if the participant provides a PTIN, then upload the credit. You, the provider, do not need to discern *what* the participant's credential is in order to award IRS CE credit. Follow the best practice of clearly communicating to attendees in the registration documents that they must provide a PTIN in order to receive IRS CE credit. Once again: if the participant provides a PTIN, upload the credit for successful completion.

5. **Q** – Are we permitted to "presell" the AFTR course prior to June 1 and make the course available for students on June 1 or do we have to wait until June 1 to even sell the course? The FAQs state that IRS-approved CE providers can *offer* AFTR courses from June 1 to December 31 each year. Does *offer* mean sell or release to students?

A – Yes, you may advertise and enroll or pre-register students in the AFTR program before June 1. You just have to make sure that the actual course presentation is between June 1 and on/before December 31.

Make sure you have submitted the materials to RPO CE in plenty of time to be approved to deliver the program on the desired date. Remember, you can obtain the AFTR course number in the CE provider system only from April 1 to October 1. The CE team will call everyone who gets an AFTR program number to discuss a review of your course, test and advertising. All AFTR

programs must be reviewed and approved before being actually offered and/or presented to participants. Keep in mind that the review process can take several weeks.

6. **Q – When does the CE provider system update its PTIN reporting to the customer-facing portal, is it daily and during what time of the day?**

A – The IRS processes PTIN uploads from CE providers twice daily, Monday through Friday, in the morning and afternoon. CE credits uploaded to the CE system after 3 p.m. EST or on Saturday/Sunday will be posted to the PTIN system on the next weekday.

We process CE twice a day Monday-Friday, so the CE record will typically appear in the participant's PTIN account the same day or the next business day depending on the time of your upload. We do not process CE records on Saturday or Sunday. On occasion, we may have a delay in file processing between our CE system and the PTIN system. If the delay is more than a day or two, we will post a CE provider alert in the CE system. We suggest you offer a conservative 2- or 3-day expectation for your students to view their CE from the time of your upload.

7. **Q – We've had a few students reach out to us asking us about courses fulfilling the category "Qualified Retirement Plan Matters." A few of those students told us they're unable to receive their AFSP Certificate because they believe they're missing courses for this category, however we've told them numerous times this course is not part of the AFSP 18-hours program. One day, I logged into my PTIN account and under the CE Credits section I noticed that there was a section for Qualified Retirement Plan Matters. I wasn't sure if this is what's throwing students off, but was wondering if this is something that could be hidden from our view?**

A – Qualified retirement plan programs also known as enrolled retirement plan programs (coded 'Q' in the CE system) do not count towards the AFSP CE requirements. ERPA programs are the only IRS program category that do not qualify for the AFSP. The intended audience for a qualified retirement plan program is ERPAs and perhaps EAs, but anyone completing an ERPA program receives CE credit in their PTIN account. It is not hidden. However, the CE credits do not count toward the AFSP. They would count towards an ERPA or EA's CE requirements to maintain their license.

Live Questions & Answers

8. **Q – How many times can we offer the AFTR test to participants? I am confused because in the market I see the test offered 3 to 4 times.**

A – Multiple test attempts are permitted; however, a student must receive a different test version at every third attempt. For every third test version, at least 50% of the test questions must differ from those in the last test. The size of the test bank limits the number of test attempts (e.g., 100 = up to 2 attempts, 150 = up to 4 attempts, 200 = up to 6 attempts, etc.). Providers should not advertise *unlimited attempts*. See the updated [AFTR Test Parameters](#) for more details.

9. **Q – In the CE system, is there a way to see our program description where we include who teaches the class? I have the program title, but I don't have the information that we included in the program description. If the instructor changes at the last minute, I'd like to update the program description to show the new instructor.**

A – You cannot change program descriptions once entered. A last-minute change in instructors does not invalidate the program number. See [Program/Course Guidance FAQ# 17](#). You can export your entire program list under Programs/Manual PTINs in your CE account. The exported list contains your full program descriptions. See the [Provider User Guide](#) Section 9.2 for more information.

10. **Q** – I have a question regarding the Program Number Acquisition and PTIN Upload error. Let's say I added a course to my account on May 6, but the course was actually completed on May 1. Why am I not able to complete the upload of the PTIN? The system returns an error.

A – Consistent with the CE Provider Standards No. 15, you must obtain program numbers before conducting a program or advertising any CE program as IRS-approved. Providers need to obtain a program number before the event, otherwise, you will not be able to report the CE credit for your attendees. Also, see [Program/Course Guidance FAQ #9](#).

11. **Q** – You kind of answered my question in your answer to the last question, but I don't know whether the course qualifies for IRS CE before I offer it.

A – Providers are required to have a complete program ready (syllabus, material, bios, etc.) prior to obtaining a program number and prior to a CE event. Providers cannot go back retroactively and give CE credit for something that they later realized qualified for credit. See CE Provider Standard No. 6 and [Program/Course Guidance FAQ #9](#).

12. **Q** – My questions is about the AFTR test. If the student fails the exam, in other words he fails all the exams, what is the protocol?

A – The provider can create a more extensive test bank and an additional test that meets the IRS AFTR Test Parameters. For every third test version, at least 50% of the test questions must differ from those in the last test. Also, participants who fail the exam through one provider are not prohibited from utilizing another provider to take the AFTR course and test.

13. **Q** – My question is about quarterly CE reporting. What happens if you have a multiple-day seminar with hundreds of attendees, and it takes time to validate all the attendance records? How linear is June 30 for the second quarter for reporting purposes? It is hard to report for the reporting all these attendees.

A – During the first three quarters, you must upload CE credits by the end of the quarter (March 31, June 30, September 30). However, you have additional time if a program event occurs within the final 10 business days of the quarter. In that case, you must report CE completions within 10 business days of your program completion. See [Recordkeeping and Upload FAQ #8](#).

14. **Q** – Would it be possible for the IRS to supply a schedule of the federal holidays affecting PTIN uploads for the fourth quarter?

A – We can publish a list so providers know the non-business days during the fourth quarter of each year.

15. **Q** – I am from India. How do I reach out when I have queries? I could reach the help line in the past, but now I cannot get hold of anyone because I am in a different time zone.

A – Providers have a couple of options for reaching out to us. You can send us an e-mail to rpo.ce@irs.gov. You may also contact us through your IRS CE account secure mailbox to send us a message and file attachments. If you need us to call you directly, please e-mail us a time that would be good for you, and we'll work something out.

- 16. Q – The AFSP is a voluntary program for non-credentialed tax preparers. How many EAs participate in the AFSP? The reason that I ask is because they are looking for tax law update courses.**

A – The AFSP is intended primarily for non-credential preparers. However, we invite credentialed return preparers to participate in the AFSP. About 18,000 of the 78,000 records of completions issued by the IRS for 2024 were to credentialed return preparers (EAs, ERPAs, CPAs and attorneys). All AFSP participants must complete CE in the federal tax law update category.

- 17. Q – Am I correct in saying that EAs appear in the public listing as long as their PTIN is current?**

A – You are correct. Credentialed return preparers, including EAs, can appear in the IRS Directory of Federal Tax Return Preparers whether they participate in the AFSP or not.

- 18. Q – Some newer EAs also think they need ASFP; they do not, correct?**

A – That is correct. EAs have unlimited representation rights before the IRS and already appear in the IRS Directory of Federal Tax Return Preparers. EAs are not required to participate in the IRS' voluntary AFSP.

- 19. Q – In our CE provider account, I added an Administrative Point of Contact (APOC), and I recently had to update their email address. However, they have not yet received their email to access our account. What should we do?**

A – You can reach out to us via your secure mailbox in the CE System, or you can reach out to the provider help desk at 888-316-7581 (Monday-Friday 8 a.m.-5 p.m. PST).

- 20. Q – How do I find more guidance on Zoom presentations and attendance requirements?**

A – Please see [Program/Course Guidance FAQ #11](#) on our website.

- 21. Q – We have three poll questions for our online 50-minute program (6 for the 100-minute program), and we require them to answer those in a timely manner to get credit. Sometimes, we have stragglers that don't send us their answers until later. Is it okay to upload a PTIN later?**

A – You can upload that participant's CE credit later after verifying their attendance and completion of the program.

- 22. Q – Some of our participants say that polling questions shouldn't be required as the provider can see all attendees via the Zoom roster online. Is it okay to require our participants to complete the polling questions to get credit?**

A – Participation verification is required, and polling questions are a great way to do this. There are also other methods you can use. Ensure you make your attendance policy clear on your

syllabus/agenda. We have specific requirements for video conferencing and there are recordkeeping requirements. See [Program/Course Guidance FAQ #11](#). Ensure you make your attendance policy clear on your syllabus/agenda.

23. Q – The APOC is not getting any email notifications. They are only going to the PPOC. Is there anything providers can do to get those notifications to go to PPOC and APOC?

A – By default, only the PPOC receives an email notification whenever communication messages are sent via the secure mailbox. After researching the CE system secure mailbox settings, we have determined we can generate email notifications to the APOCs as well for our system-wide messages. Now, whenever communications that are sent to all providers via the secure mailbox (such as the AFTR Information Letter, our newsletter or renewal reminder letters), both the PPOC and the APOC will receive an automatically generated email alerting them of a message.