

Semi-Annual Provider Call

November 7, 8 & 14, 2023

2024 Renewals

Welcome to renewal season 2023! A special thank you to those who have already completed the renewal process. For the remainder of you still facing the process, please be mindful of these points:

- The renewal fee for 2024 is \$650.
- Only Principal Points of Contact (PPOCs) can renew the Continuing Education (CE) provider status. Administrative Points of Contact (APOCs) cannot renew the provider account and will not see the red renew button when they log in to the CE system.
- Approved providers have from now until 12/31/2023 to renew and retain their IRS-approved provider status for 2024. So, if you plan on offering CE for IRS credit ANY time during 2024 without lapsing, you must renew by the 12/31 deadline. This is also true if you won't offer a course until next fall and want to retain your approved status.
- If not renewed timely by 12/31, starting on 1/1/2024, you will be placed in a lapsed status in the CE system. You will no longer appear on the IRS CE Public Listing and you cannot hold yourself out on any advertisement as an IRS-approved CE Provider. Additional fees are also incurred when choosing a later renewal date. In addition to the \$650 renewal, the late fee schedule is:
 - \$100 if renewed in January.
 - \$150 if renewed in February.
 - \$200 if renewed in March or thereafter.
- Renewal payment and fees can be paid online with a Visa Card, Master Card, Discover Card or an electronic check, or by mailing in a payment post-marked by 12/31/2023. American Express cards are not accepted by the vendor. We encourage providers to pay online. If not an option, you should plan early since even a timely renewal mailed just before the deadline may delay use of your CE account in early 2024 due to mailing and processing times.
- When starting the renewal process, you can stop at any time if necessary, and your progress will automatically save. Please note if you are on the 'retain/do not retain' pages, you must submit the page in order for the system to save your selections. When you sign in and restart the renewal process, it will automatically pick up where you left off.
- Last year we implemented expiration dates for older programs. We will discuss this in detail later, but any expired programs will not be allowed to roll over to the next year.
- You must have at least one current program in your account to renew. You may create a placeholder program during the renewal process to enable you to complete the renewal process. This program should be removed when you have created current program numbers for delivery.
- A federal tax law update (indicated by 'U' definer in the program number) is only an Update program when it's new or changed law. You should update programs that are past the one-year 'new or update' phase. These programs will need a new program number with a changed category to federal tax law (indicated by 'T' definer in the program number).
- During the 10/1 through 12/31 renewal period, you may add 2023 and 2024 programs to your account. The best practice is to add all 2023 programs before you renew. However, if you need to add 2023 programs after you have renewed for 2024, use the default to add the program for 2023 and 2024. Doing this will allow PTIN uploads for completions during both years.
- Once you complete the renewal process, a screen will display offering your renewal letter, your PTIN/logo information and your invoice to print or save. These documents can also be accessed

anytime on the main page of your account, at the bottom where each year of applications is displayed.

- Lastly, remember to check your CE Provider account at least once monthly to get the latest News & Alerts and to be sure there are no secure mailbox messages for you. The PPOC is notified via an email to the e-mail address on file in the Provider account, alerting them that something has been delivered to the secure mailbox. So, make sure this information is kept current, that IRS is identified as a “safe sender” for messages and check your SPAM folder periodically to ensure no messages have been misdirected.

Updates to the CE System – Program Expiration Dates

In September 2022, we announced that starting 10/1/2022, we were adding expiration dates to program numbers in the CE system. Programs would expire on 12/31, three years from a program’s approval date. We allowed a one-year transition period, essentially pushing the expiration and removal of old programs to this year, on 12/31/2023.

The addition of program expiration dates supports our long-term guidance for CE providers to review their programs at least annually and remove programs that are no longer current, accurate or relevant. In addition, we have always required that when providers update their course material, they should remove the old program number and acquire a new program number.

We have completed the programming changes to implement this in the CE system and all programs approved in 2013-2020 will expire at midnight 12/31/2023.

As a result of this change, several things need to be verified before the end of 2023:

- Make sure you are not advertising or offering any programs IRS approved before 2021 for calendar year 2024. The last number in the program number is the year of approval, so if that number is 20 or lower, your participants’ ability to complete the program for IRS credit expires 12/31/2023.
- If you have allowed enrollment in self-study programs to be completed within a year for these older programs, enrollees must complete them by 12/31/2023.
- Since programs approved in 2021 will expire 12/31/2024, you should begin looking at those programs and start preparing for their expiration at the end of 2024, including those being offered for self-study.
- You must have at least one program in your account that has been approved in 2021 or later to renew your provider status. If all your programs are expiring, you can add a placeholder program so that you can complete your 2024 renewal.

New IRS-approved CE Provider Logo

The IRS Design Office and our department has created brand new CE provider logos. You can find the logos in your secure mailbox in an attachment that we shared most recently on 11/2/2023. Only CE providers that are IRS-approved and in good status can use our logos. We offer versions in blue and white and black and white. We shared several file types. An EPS and PDF file type for electronic use, such as on your webpage and a PNG file type for use on printed products. It is important that you choose the proper file type, but more on that later.

Enrolled agents (EAs) and other tax professionals seeking IRS CE credit must use IRS-approved providers. So, use of the CE provider logo is a quick and easy way for you to convey in your advertisements that you are approved by the IRS to offer programs for IRS credit.

We created our first CE provider logo in 2011 and released a redesigned logo in 2018. So, our current logo is the third generation. The first thing you may notice is that the IRS eagle is once again part of the design, as it was in 2011. The eagle on the left side of the CE provider logo is of course a symbol of the United States. You may find it interesting to know that within the eagle are the scales of justice, to convey that the Service's operations will be conducted in fair and honest ways, and the olive branch, a symbol of peace and conciliation. The IRS logo has remained unchanged since its inception in 1965 and as I mentioned is part of the new CE provider logo design. On the right side of our logo, we have "CE" representative of Continuing Education and the words *Approved IRS Provider* across the bottom.

We are happy to see that some of you are already using the new logos. We recommend using the EPS file, a higher quality image, for electronic purposes such as on your webpage.

In addition to using the proper file type, we covered a few basic design standards in our September logo release announcement and even more details in our IRS Publication 5874, an illustrative guide that we shared on 11/2 which offers a visual of how to properly display the logo and what to avoid. You must maintain the integrity of the logo. You can't change the logo colors, for example from blue/white to red/green. You can't alter the text or add your own wording to the logo, and it's important to lock the aspect ratio when resizing it so that it does not become stretched or distorted.

You can use the current CE provider logo to represent your approved CE provider status, but you can no longer use the 2011 and 2018 CE provider logos. They are obsolete and you should stop displaying them on your webpage and in your advertisements. You also shouldn't use the IRS logo, symbol, or seal apart from the CE provider logo. They are the identities of the IRS with strict usage guidelines for official IRS purposes. If you have any questions about using the CE provider logo, please contact us.

PTIN Reporting - Who, what, when, why, where and how...

I am sure all of you are aware that, as IRS or CE providers, you must report course completion information for everyone who provides you a preparer tax identification number (PTIN), regardless of their designation. It is the responsibility of the participant to provide their PTIN to you.

This requirement is addressed in the Provider Standards, specifically [Provider Standard No 14](#). This is also addressed in our Post-approval provider obligations [FAQ #6](#) under Recordkeeping and upload.

Now that we established the "who" (you, the CE provider) and "what" (PTIN-level data reporting), let's talk about the "when" and "why":

The same Provider Standard (No 14) states that *"the information must be available prior to annual PTIN renewal for individual tax return preparers"* and establishes specific timeframes.

The guidance in our [FAQ #8](#) states: "During the first nine months of the year, you must report program completion information quarterly at a minimum (by March 31, June 30, and September 30) **or within 10 business days of the completion date when the completion date is within the last 10 business days of the quarter's end.** During the fourth quarter (October 1 –December 31), you must report program completion information **within ten business days of delivery of each program.**"

CE providers will always have **at least** 10 business days to report CE following a course completion. As always, we encourage you to upload completions as soon as possible.

Now the "why" – why is the reporting time important?

As mentioned above, Provider Standard No 14 addresses this somewhat in the statement that *“the information must be available prior to annual PTIN renewal for individual tax return preparers”*. Let’s break that down to specific categories of preparers who might be affected by late reporting:

- Annual Filing Season Program Participants
 - Return preparers can begin enrolling in the Annual Filing Season Program as early as mid-October. The timely upload is vital for them since credit hours earned must be registered in the student’s PTIN account before they can finalize entrance into the Annual Filing Season Program for the next year (2024), and this cannot be done until providers have completed the PTIN uploads. Attendees often check their PTIN accounts for CE credit shortly after completing a program and may question you as to why the credits are not there.
- Enrolled Agents
 - EAs can start renewing their credential 11/1 provided they meet all the requirements. EAs must obtain a minimum of 72 hours, including 6 hours of ethics or professional conduct, per enrollment cycle, and a minimum of 16 hours, including 2 hours of ethics or professional conduct, must be earned per year.

You can easily see *why* timely reporting is crucial for them and their renewal. If all earned credit hours are not reported by the CE provider, it makes it more difficult for them *and* for us to verify it.

Due to those credentialing requirements, the importance of CE reporting is heightened during the fourth quarter, so all CE providers are required to report CE within 10 business days of a course that participants complete during October through December. So, as you can see there **is** a reason why the Annual Filing Season Program participants and EAs *will* monitor their CE throughout the year to make sure all of their CE is credited to their PTIN accounts.

As for the *“where”* and *“how”*:

Detailed instructions can be found in the [CE Provider User Guide](#). The PPOC or APOC must log in to their account and use either the manual PTIN upload or the PTIN Upload Template. In August 2023 we updated our PTIN Upload Template and the PTIN reporting instructions. As you know, we process CE records from providers twice each day, Monday-Friday. The participants are *aware* of the rapid posting time, and they will access their PTIN account to view their CE credits *shortly* after completing your programs.

So, to summarize:

- *who* - you, as the provider, need to
- *what* - timely upload completions,
- *when* - as soon as possible;
- *where* - CE system,
- *how* - manually or using the PTIN template;
- *why* - to document credits earned.

Not only will timely reporting benefit the participants but *you* as well, avoiding unnecessary phone calls and inquiries about “missing” credits.

Offering a Special Enforcement Exam Preparation Program

EA exam preparation programs can **also** qualify as continuing education for the Annual Filing Season Program as preparers work toward obtaining their EA credential! We imagine you will want to consider fostering a relationship with tax preparers working toward passing the Special Enrollment Exam (SEE), so

they will consider coming back to you for their annual CE requirements once they become an EA. That's just business 101, creating a connection to generate future clientele.

RPO's Competency & Standards department provides contractor oversight for all SEE test development activities, but the testing is administered by [Prometric LLC](#) at their individual test centers.

The EA-SEE consists of three separate examination parts designed to test different taxation topics: Part 1 - Individuals, Part 2 - Businesses and Part 3 - Representation, Practices and Procedures. Just so you know, the different exam parts can be taken in any order. Each exam part consists of 100 questions to be answered in a 3.5-hour timed test and hundreds of new questions are written annually. The test questions are written by Subject Matter Experts approved by both RPO and the contractor, then subjected to a stringent legal defensibility and approval process, including IRS counsel approval.

That's a lot of work behind the scenes before we even talk about the tax preparer's work of studying and passing each part!

The EA-SEE is a high-stakes exam treated with the utmost security and integrity. It stands to reason that tax preparers seeking to become credentialed EAs spend serious quality time preparing for each exam. Especially since each exam attempt comes at a current cost of \$206.

CE Provider [FAQ #6](#) under heading Program/course guidance answers the burning question "How do I add an enrolled agent (EA) Special Enrollment Exam (SEE) test preparation program?" (And does it count toward IRS CE?)

You can develop SEE exam preparation programs for Part 1 - Individuals and Part 2 - Businesses that offer up to five credit hours each in the Federal Tax category. For the program **number**, select the SEE Test Preparation category (the program number generated will contain -P as a definer). CE providers can offer SEE preparation courses geared toward Part 3 - Representation, Practices and Procedures for up to two credit hours in the Ethics category. You must select the Ethics category when registering a program for SEE Part 3 test preparation so that participants will receive Ethics CE credits. Part 3 exam preparation programs will have a -E definer, and not P. The course may be longer, but the allowable Ethics CE credit is a maximum of 2 hours. Also, remember when registering SEE test preparation programs, choose Other Tax Return Preparers as the Target Audience. EAs may not receive CE credit for taking SEE preparation programs.

Please review the [Candidate Information Bulletin](#) on Prometric's website for a list of topics and other helpful resources to aid your program development. You will also want to review our [Become an Enrolled Agent](#) instructions. Both of these links will give you some idea of how the test questions are composed and how the exam is administered.

By the way, those of you who offer the AFTR course are already aware that preparers who have passed SEE Part 1 in any of the three years preceding the Annual Filing Season program are exempt from AFTR, but the Tax and Ethics CE available for SEE preparation programs can be used to round out the other CE requirements for participation. So, if you already prepped them for that part 1, 2 or 3, then you may have established a relationship for them to round out their other Annual Filing Season Program CE requirements with you.

We just thought we'd remind you to consider fostering future relationships with the EAs of tomorrow - by helping them prepare for the Special Enrollment Exam today!

Questions & Answers

1. Q – Can Continuing Education be provided for the Special Enrollment Exam review?

A – Yes, as we shared earlier, those preparing for the SEE can receive up to five hours of CE credit for each part of the SEE Test Preparation programs for Parts 1 and 2; **and** up to two hours of credit for Part 3. Please see our Program/course guidance [FAQ #6](#) that we updated on 10/3/2023 for additional guidance on offering SEE Test Preparation programs.

2. Q – Do content creators receive Continuing Education credit for any of the courses they create? If so, how?

A – In 2011, the IRS stopped allowing CE credit for **authoring** articles, books and other publications. Likewise, CE credit is not available for writing or developing material to be sold or delivered live by someone else or for developing a self-study program. **Circular 230** does have allowances for instructors, discussion leaders and speakers to earn CE credit for course preparation **and** presenting, subject to annual limitations. Please see [FAQ #14](#) under Recordkeeping and upload for additional guidance that we share on the topic.

3. Q – Are we ever able to get PTIN reporting extensions or is that something you would ever consider allowing? Certain times of year are much more difficult to report in the timeframe allotted. Would you consider extending the fourth quarter reporting deadline to be quarterly like the other quarters?

A – We do not routinely grant CE reporting extensions. In fact, we encourage CE providers to report CE credit hours early and often. However, we realized that at certain times, usually when programs or large conferences are offered at the end of the first three quarters (March, June and September), a little more time was needed. We therefore expanded the CE PTIN reporting deadline for January thru September to the end of the quarter or within 10 business days of the course completion, whichever is later.

As we covered earlier, the importance of PTIN reporting is increased during the fourth quarter, so all CE providers are required to report PTINs within 10 business days of a course that participants complete during October through December.

Of course, in the wake of a natural disaster or a federal emergency affecting your operation, you could reach out to us about the relief you need. Just as importantly, you would need to communicate with your customers about any delays in reporting their CE credits to the IRS.

4. Q – Can you clarify what classes qualify for IRS Continuing Education regarding bookkeeping, software training, etc.?

A – Programs focusing on federal tax law, the Internal Revenue Code or IRS Tax Administration can qualify for IRS credit, including training on tax return preparation software. In regard to your question about bookkeeping, a limited discussion on bookkeeping could be developed focusing on IRS Tax Administration. For example, you could develop a program around [IRS Publication 583, Starting a Business and Keeping Records](#) or [IRS Publication 538, Accounting Periods and Methods](#) or the guidance offered by the IRS Small Business/Self Employed division about [electronic accounting software records requests and submissions during IRS audits and examinations](#). You would need to have ample qualifying content for a 50-minute CE credit hour.

However, IRS CE and Certified Public Accountant (CPA) state boards of accountancy have different requirements on what qualifies for their CE. IRS CE must concentrate on federal tax and matters related to federal tax law. Many CPA technical fields and the majority of non-technical fields of study, do not qualify for IRS credit for EAs and those participating in the IRS Annual Filing Season Program. The reason simply is that CPA programs cover a wide range of topics and fields of study for the accounting profession that are not related to federal tax or IRS Tax Administration. CE [Provider Standard No. 4](#) and its commentary offer details and more examples of qualifying and non-qualifying IRS topics.

5. Q – Can IRS-Approved providers offer CE credits for webinars/seminars on tax topics to unenrolled tax preparers or Annual Filing Season Program participants?

A – Yes, you can. Regarding the Annual Filing Season Program, all IRS CE programs, except those in the Qualified Retirement Plans category, can count toward Annual Filing Season CE requirements.