



Update from the IRS Return Preparer Office

**Cedric Brown
Acting Manager, Continuing
Education**

May 17-18, 2022



Organization Chart & Introductions

IRS CE Team

- Erin Hoffner, Acting Director, Competency & Standards
- Cedric Brown, Acting Group Manager and Lead Tax Analyst
- Kelly Kirchmer, Mgmt. & Program Analyst
- Rita Barnett, Mgmt. & Program Analyst
- Barbara Wesley, Mgmt. & Program Analyst
- John, Barkley, Tax Analyst
- Stempet Flores, Tax Analyst
- Catogna (Toni) Vomo, Tax Analyst






AGENDA

- New Tax Professional Preparer Tax Identification Number (PTIN) System
- IRS Voluntary Preparer Programs
- Tax Return Preparer Statistics
- Continuing Education Statistics
- CE Provider Reviews
- General Topics



New Tax Professional PTIN System

 An official website of the United States Government



IRS Tax Professional PTIN System

[Home](#) [My Account](#) [Messages](#) [Actions/Requests](#) **1**

Logged in as Cedric Brown

[Log Out](#)

Welcome, Cedric.

P10001009
PTIN Status: Active
Active for 2022
Active for 2023

What would you like to do today?



Edit Account
Information



View My Messages



Annual Filing
Season Program



View PTIN History



Continuing
Education Credits



Annual Filing Season Program Status

An official website of the United States Government



IRS Tax Professional PTIN System

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Logged in as Cedric Brown

[Log Out](#)

My Annual Filing Season Program (AFSP) Status

Use this page to review details of your current and historic AFSP eligibility.

Eligibility Year

Use the dropdown below to check your AFSP eligibility for the selected calendar year.

Select year

Summary

Your AFSP Status is:

Did not Participate in AFSP

PTIN Status



P10001009
Active

Continuing Education



6 (of 6) hours: AFTR
10 (of 10) hours: Other Federal Tax Law
3 (of 2) hours: Ethics

Circular 230(b)



Not completed

Record of Completion



Not available

Complete all AFSP requirements in order to obtain your AFSP Record of Completion.



History of CE Credits

Continuing Education (CE Credits)

Use this page to review the CE credits which have been reported for you. Use the Year dropdown to view credits for the selected year.



Your Continuing Education Credits

Select year

Provider Name	Program Title	Program Number	Completion Date	Credits Earned
FEDERAL TAX LAW				0 total
<i>None reported</i>				
FEDERAL TAX LAW UPDATES				0 total
<i>None reported</i>				
ETHICS				0 total
<i>None reported</i>				
QUALIFIED RETIREMENT PLAN MATTERS				0 total
<i>None reported</i>				

- Annual Federal Tax Refresher (AFTR) courses are included in the Federal Tax Updates category.
- [What is a program number?](#)
- [What should I do if CE credits are missing?](#)



Calendar Year 2022 PTINs

- Application or renewal fee is \$35.95
- Included in the fee is a third-party contractor fee of \$14.95 for application processing, renewals, and call center operations
- All PTINs expire on Dec. 31 of the active year
- PTIN renewals for 2023 will start mid-October, 2022. The 2023 fee will be announced later in the year
- For more information or to contact the Return Preparer Office, visit [IRS.gov/taxpros](https://www.irs.gov/taxpros)



IRS Return Preparer Categories

- **The IRS offers two voluntary programs:**
 - *Enrolled Agent Credential:*

An elite tax professional status where the enrolled can practice before the IRS with unlimited practice rights.
 - *Annual Filing Season Program:*

Promotes filing season readiness and federal tax law knowledge through continuing education.



Enrolled Agent Credential

- Passing a 3-part Special Enrollment Examination (SEE) or having certain IRS experience
- Completing 72 hours of CE every three years
- An Enrolled Agent (EA) certificate and a 3-year enrollment card



EA SEE Test Prep Program

- 5 hours of Individual Federal Tax Law (category “P”)
- 5 hours of Business Federal Tax Law (category “P”)
- 2 hours of Ethics (category “E”)
- Maximum total of 12 hours



Annual Filing Season Program

- A voluntary program for non-credentialed return preparers that:
 - Encourage CE and professional standards
 - Distinguish from non-credentialed return preparers by having completed basic continuing education and ethics training
- Issued an Annual Filing Season Program Record of Completion for one specific tax year



Annual Filing Season Program

- Requirements:
 - 18 (or 15) hours of specific types of CE from IRS-approved providers
 - Have active PTIN
 - Be tax compliant
 - *Consent to Circular 230 subpart B and section 10.51 (Video tutorial on IRS.gov)

* Without signing the consent each year (by 4/15), entry into the Annual Filing Season Program program, even when all other requirements have been met is not possible.



Annual Filing Season Program CE Requirements

Exemption Status	Annual Federal Tax Refresher Course and Test	Tax Law Updates	Federal Tax Law	Ethics	Total CE Credits
Exempt	0	3	10	2	15
Non-Exempt	6	0	10	2	18



Annual Filing Season Program

- Exempt status:
 - Passed Registered Tax Return Preparer test
 - Active California, Maryland, and Oregon state-based program participants
 - Passed Special Enrollment Exam Part I
 - Certain VITA volunteers
 - Certain Accreditation Council for Accountancy and Taxation (ACAT) credential holders



Provider Participation in 2022 AFSP

- Offer the Annual Federal Tax Refresher (AFTR) Course & Exam
- Offer CE to unenrolled preparers to qualify for the 15/18 hours of continuing education in federal tax law, federal tax law update, and ethics



Limited Practice Rights

- Only Annual Filing Season Program participants will have limited practice rights for returns filed
- Other PTIN holders will only have authority to prepare tax returns
- Attorneys, CPAs, and enrolled agents will continue to have full practice rights



Limited Practice Rights

- Can represent clients:
 - Whose returns they prepared and signed
 - Before revenue agents, customer service representatives, and similar employees, including the Taxpayer Advocate Service
 - If they participated in the Annual Filing Season Program in both the year of return preparation and the year of inquiry/examination



Directory of Federal Tax Return Preparers with Credentials and Select Qualifications

- Includes:
 - Attorneys, CPAs, enrolled agents, enrolled retirement plan agents, enrolled actuaries, and Annual Filing Season Program participants with active PTINs
 - Name, credential, city, state, and zip



Return Preparer Office Federal Tax Preparer Statistics as of 5/8/2022

Number of Individuals with Current
Preparer Tax Identification Numbers (PTINs) for 2022
724,236

Professional Credentials

Attorneys	26,466
Certified Public Accountants	198,468
Enrolled Actuaries	164
Enrolled Agents	53,080
Enrolled Retirement Plan Agents	535

Other Qualifications

Annual Filing Season Program
Records of Completion Issued
59,927

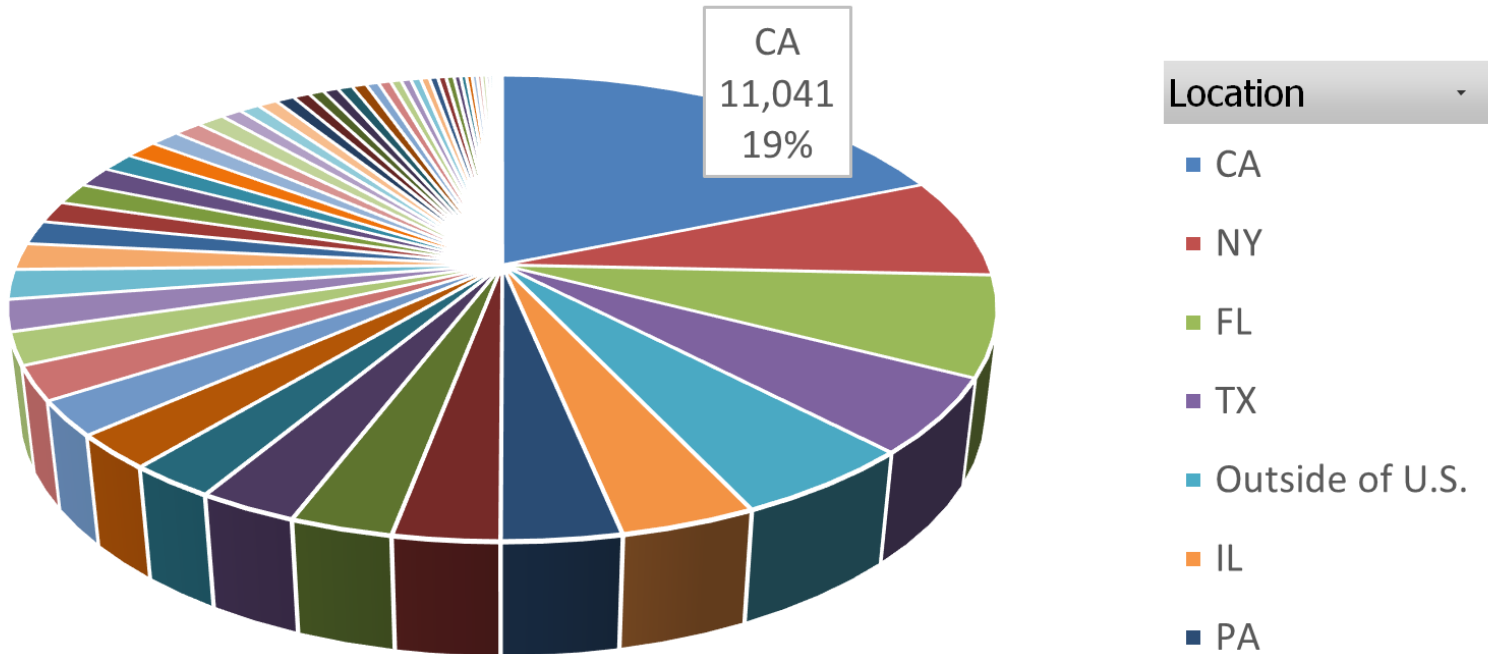
*Some preparers have multiple credentials and qualifications.



Enrolled Agents

Snapshot of Enrolled Agent Population (2022 Filing Season)

58,867 EA's at Peak of Filing Season

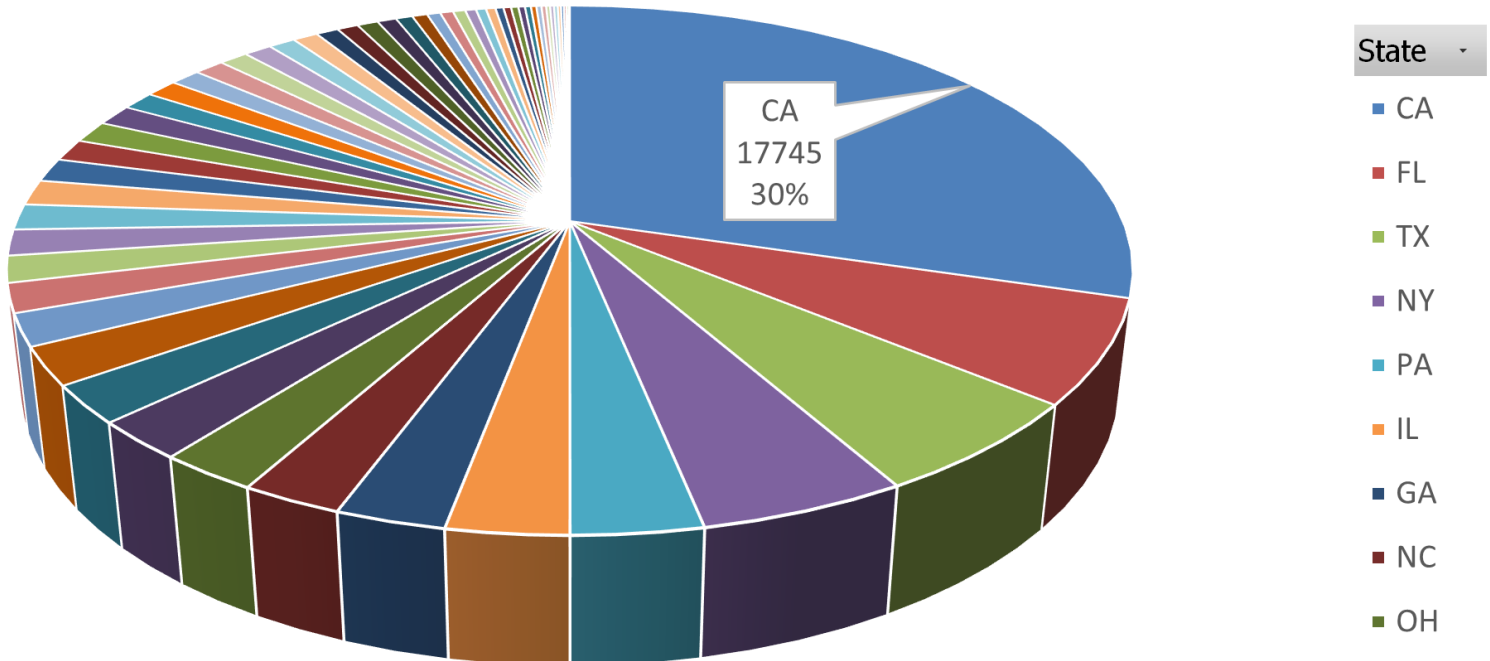




Annual Filing Season Program Participation

2022 Annual Filing Season Program Participants

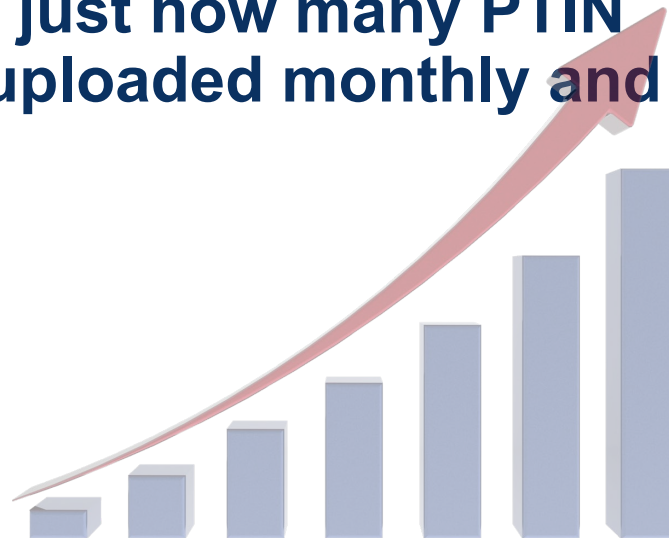
59,927 Total





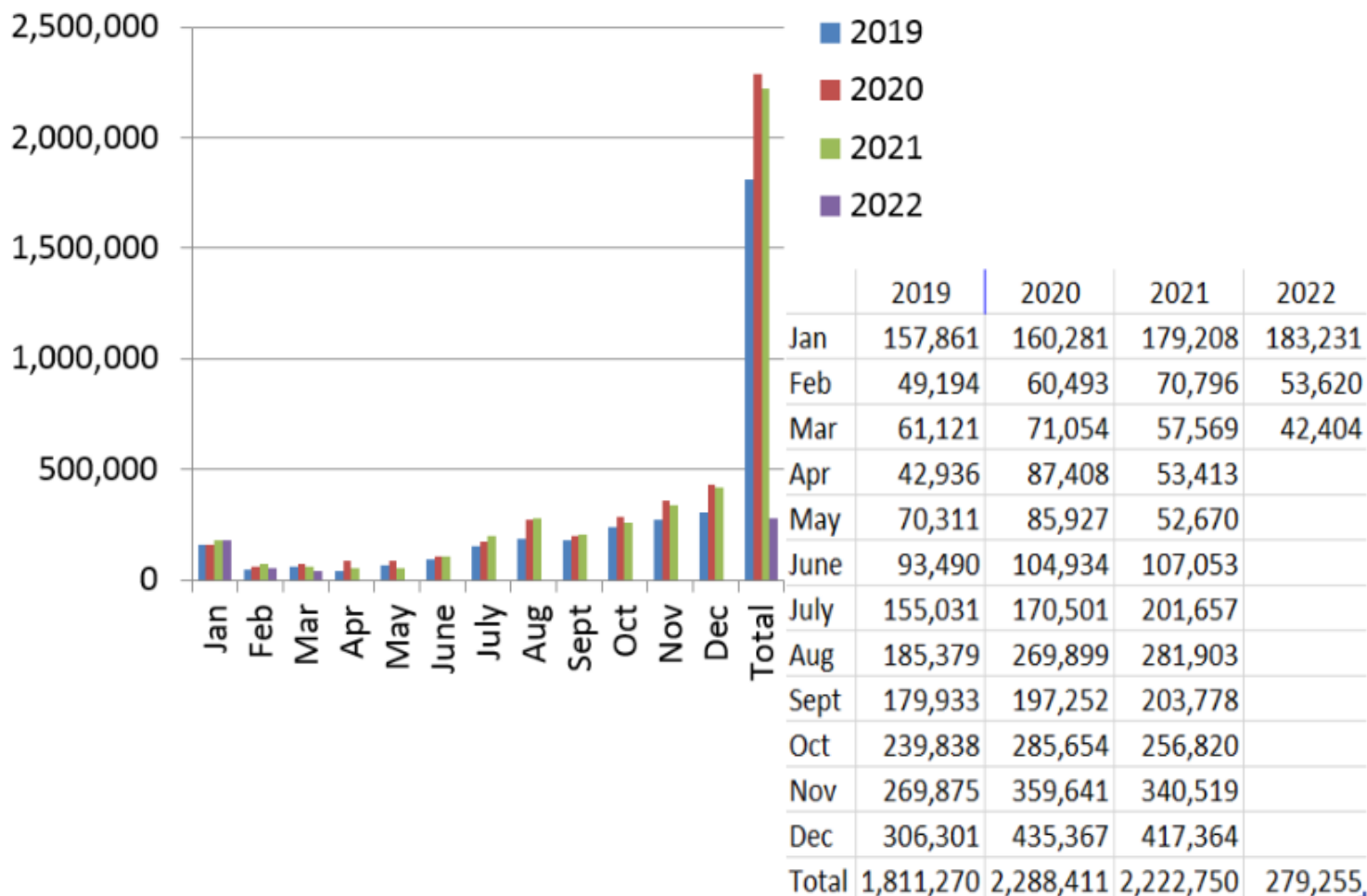
Inside the Numbers

- **As of 5-16-2022 there are 504 IRS-approved CE providers**
- **The following charts illustrate just how many PTIN records and credit hours are uploaded monthly and annually**



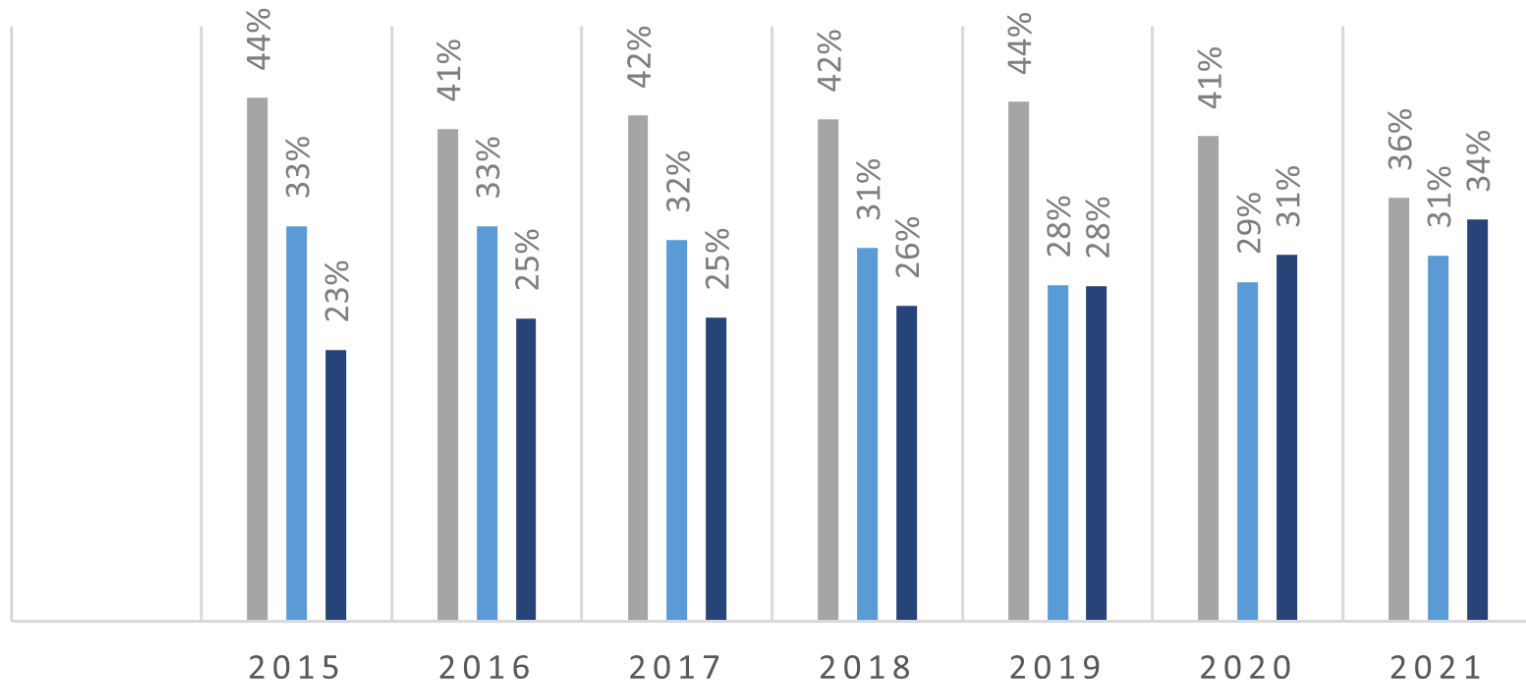


CE PTIN Records Uploaded by Providers



PROGRAMS BY DELIVERY METHOD

■ In-Person ■ Self-Study ■ Online





Program Categories Defined

Ethics - A program that addresses federal tax ethics or professional conduct in connection with tax return preparation.

Federal Tax Law Update - A program that provides a practical working knowledge of the latest legislative federal tax law changes and associated IRS forms/instructions/publications.

Federal Tax Law Topics/Federal Tax Related Matters - A program designed to enhance professional knowledge in federal tax laws, regulations, or procedures.

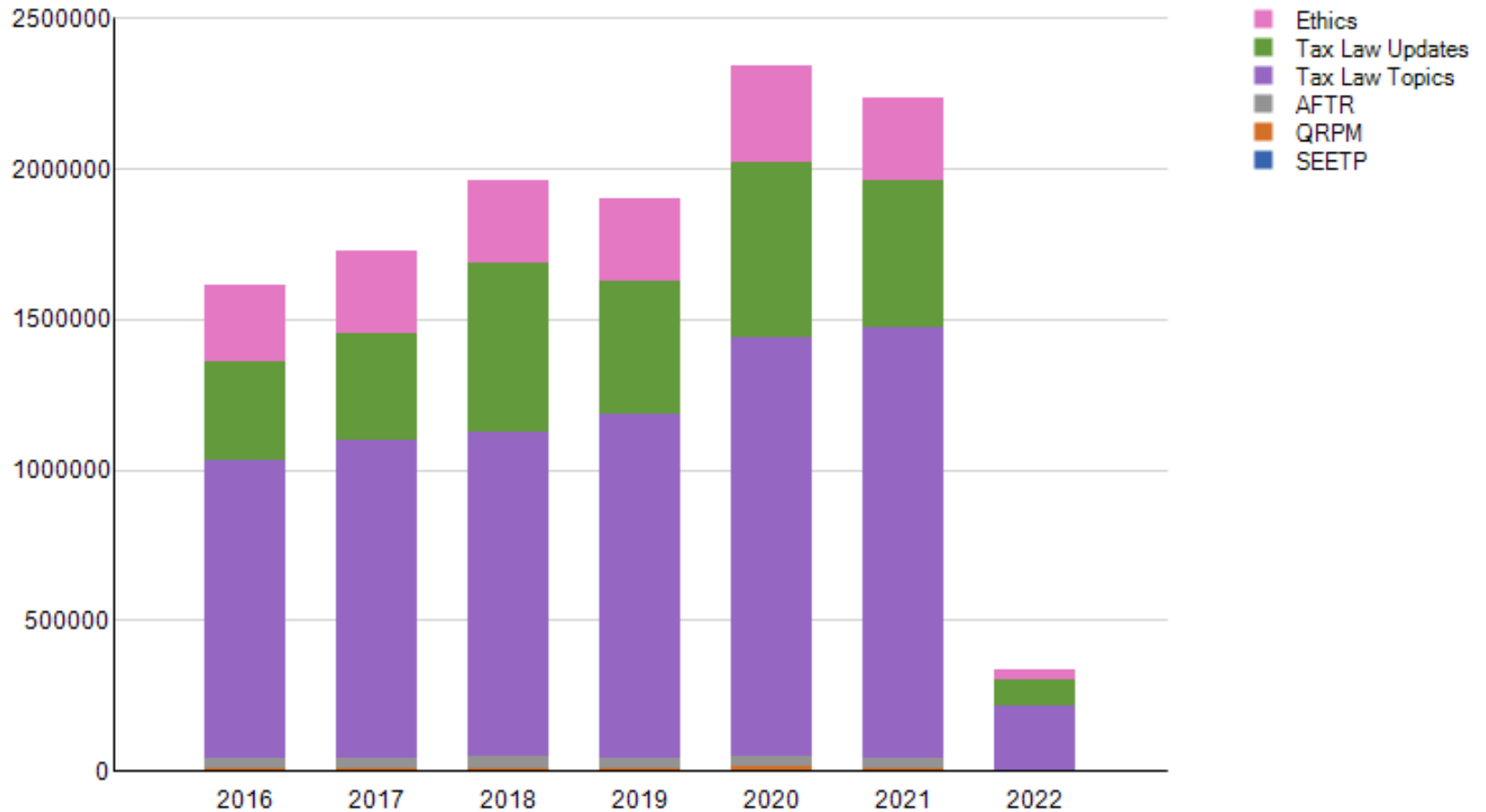
Qualified Retirement Plan Matters - A program designed to enhance an Enrolled Retirement Plan Agent's professional knowledge in employee plans as defined under IRC 401, 403, etc. This includes topics such as plan document requirements, plan operation and administration, and filing requirements.

Annual Federal Tax Refresher - A program which follows three subject area domains outlined annually by the IRS to educate and test a participant's comprehension to receive an Annual Filing Season Record of Completion. Providers must seek approval to offer AFTR during a limited open season.

Special Enrollment Exam Test Preparation- A program that follows the IRS issued test specifications to prepare for the three-part Special Enrollment Examination (SEE Test Prep)

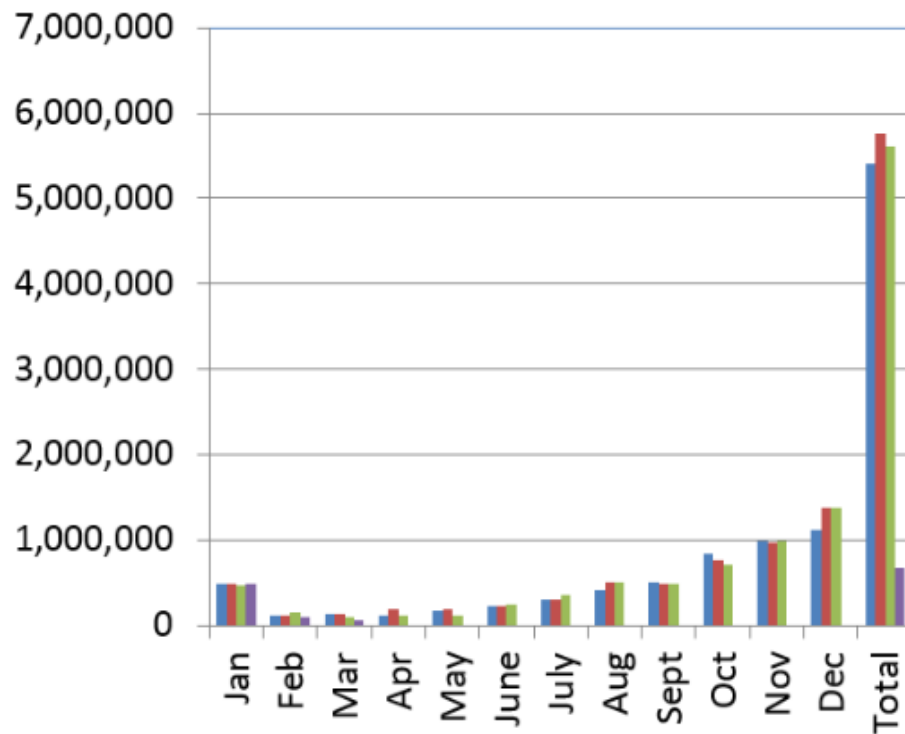


PTIN Records by Program Category





Raw CE Credit Hours Uploaded by Providers



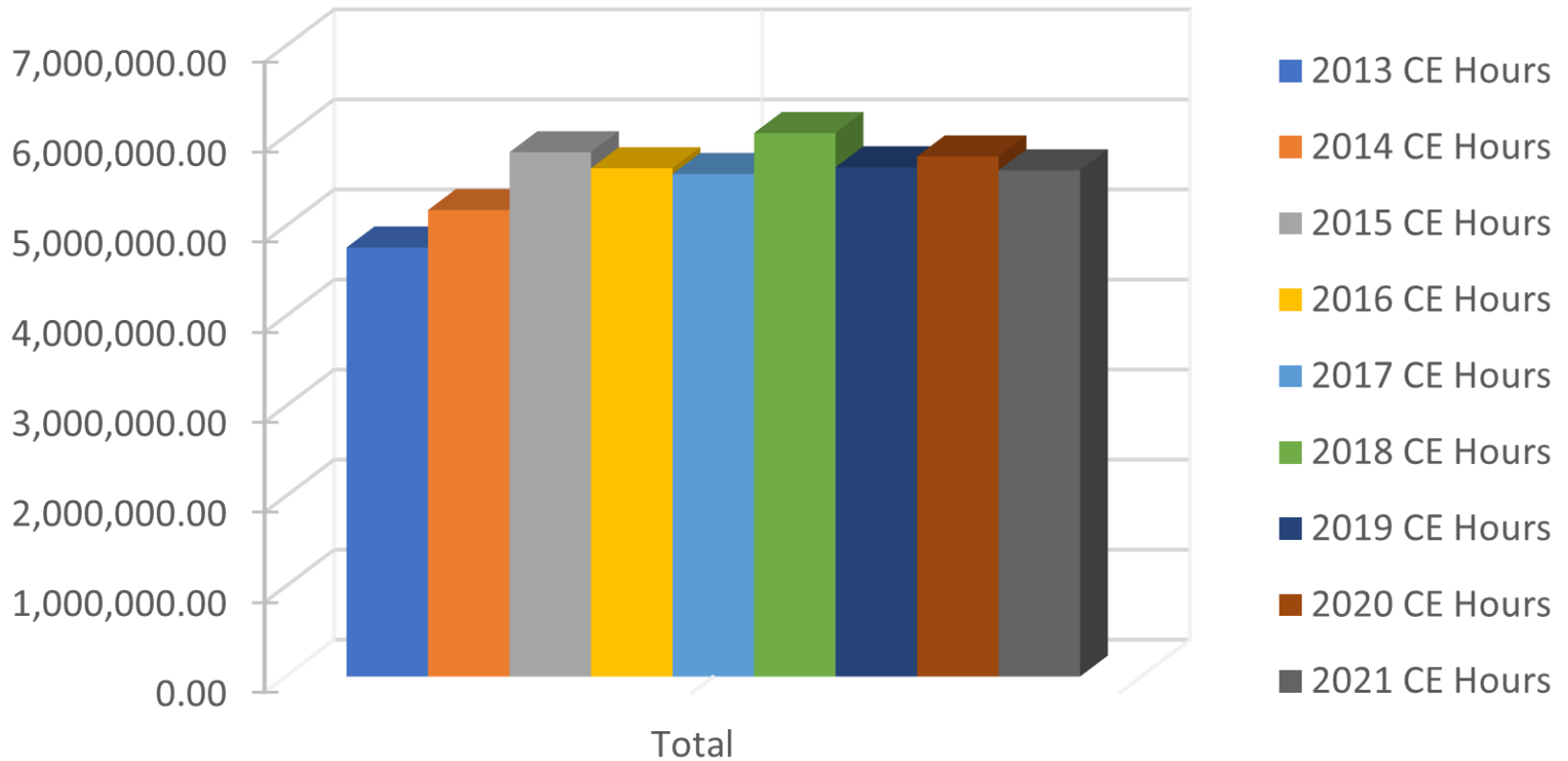
■ 2019
■ 2020
■ 2021
■ 2022

	2019	2020	2021	2022
Jan	492,800	482,430	474,790	492,642
Feb	110,411	122,012	147,596	103,791
Mar	128,618	133,306	99,624	67,059
Apr	113,560	180,953	112,548	
May	179,088	193,860	117,898	
June	233,949	231,476	245,772	
July	303,749	299,719	349,344	
Aug	405,716	505,526	502,704	
Sept	501,529	492,352	478,271	
Oct	836,139	769,590	706,806	
Nov	983,473	966,696	992,331	
Dec	1,112,754	1,380,955	1,382,028	
Total	5,401,786	5,758,875	5,609,712	663,492



CE Credit Hours (PTIN System)

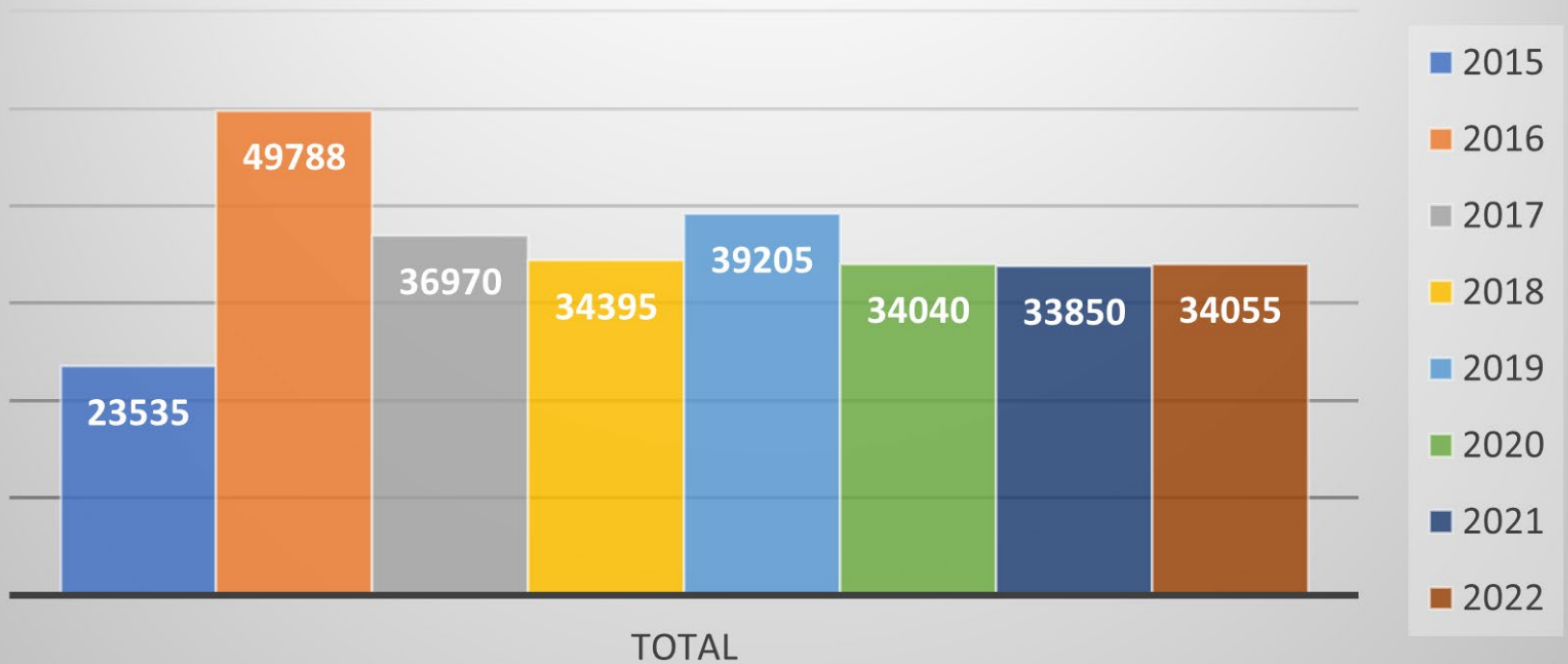
Continuing Education Hours Completed





Annual Federal Tax Refresher

AFTR Program Completion by AFSP year





CE Provider Reviews

- All IRS-approved CE providers, including those offering courses for our voluntary programs, are subject to periodic reviews of their course offerings and program processes.
- The CE program is regulated and guided by Circular 230, the IRS CE Provider Standards, and CE Frequently Asked Questions (FAQs).
- Review analysts perform program evaluations and make needed recommendations for achieving compliance.



IRS CE Provider Standards No. 1 through No. 8

Standard No. 1. CE Providers are responsible for compliance with all applicable IRS standards and requirements.

Standard No. 2. Every CE Provider is required to obtain a continuing education provider number and pay any applicable fees.

Standard No. 3. CE Provider program(s) must be developed by individual(s) qualified in the subject matter.

Standard No. 4. Continuing education programs must be designed to enhance professional knowledge in Federal tax law, Federal tax-related matters, qualified retirement plan matters, or Federal tax-related ethics, and must be consistent with the Internal Revenue Code and effective tax administration

Standard No. 5. Continuing education programs must be a qualifying program consistent with Internal Revenue Service rules and regulations.

Standard No. 6. Continuing education program(s) must provide current, accurate, and effective development of content, activities, materials, and delivery systems.

Standard No. 7. CE Providers of self-study programs must use materials specifically developed for instructional use and employ learning methodologies that clearly define learning objectives, guide the participant through the learning process, and provide evidence of a participant's satisfactory completion of the program

Standard No. 8. CE Providers must review programs on a periodic basis to ensure the programs are accurate and consistent with currently accepted standards relating to the program's subject matter



IRS CE Provider Standards

No. 9 through No. 16

Standard No. 9. CE Providers must provide each attendee with the means for evaluating each program's technical content, manner of presentation, and fulfillment of learning objectives.

Standard No. 10. Certificates of Completion must be issued to each participant who successfully completes the program.

Standard No. 11. Sponsored learning activities are measured by program length. One CE credit is given for each contact hour; no fractional credits are given. A contact hour is equal to 50 minutes.

Standard No. 12. Instructors, discussion leaders, and speakers must be qualified with respect to both program content and instructional methods used.

Standard No. 13. CE Providers must demonstrate reliable record-keeping for both program participants and instructor time, including appropriate participant certificates of completion with IRS approval numbers.

Standard No 14. CE Providers must submit PTIN-level data as prescribed by the Internal Revenue Service for all PTIN-holders who complete their programs.

Standard No. 15. CE Providers must, when requested, demonstrate compliance with IRS restrictions on advertising. Each provider's advertised program description must accurately and truthfully describe the program being offered. In addition, advertised programs should clearly state whether the program qualifies for IRS approved CE credit.

Standard No 16. Approved CE Providers must renew their status as prescribed by the IRS.



Recordkeeping

The following records must be maintained for 4 years from the completion date of the program even if the program material is purchased:

- Instructor/Developer Biography
- Program material
- Handouts (e.g., syllabus, agenda, PowerPoint presentation)
- Self-study program review questions, final examination, and documentation to support credit hour computation such as the Word Count Formula
- Registration and attendance records (sign-in/out sheet, polling question data, etc.)
- PTIN upload documentation
- Certificates of completion
- Evaluation forms



Common Non-Compliance Issues

- Recordkeeping
- Failed standard program requirements
(non-qualifying course, 80/20 rule not met, no review questions, etc.)
- Outdated program numbers
- Missing elements on required documents
- Incorrect credit hours awarded
- Outdated and incorrect content
- Test integrity failures
- Website inaccuracies and omissions



General Topics

- **IRS Continuing Education System**
- **CE Provider Standards and Best Practices**
- **Resources and Help**
- **IRS Nationwide Tax Forum (July 19 – August 18, 2022)**



IRS Continuing Education (CE) Website

www.irs.gov/taxpros/ce is an essential CE reference

Continuing Education for Tax Professionals

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Information for Tax Professionals

- [View a list of approved CE providers](#)
- [View a list of IRS-Sponsored Continuing Education Programs](#)
- [View CE requirements for enrolled agents](#)
- [View CE requirements for annual filing season program participants](#)
- [Earn continuing education credit for taking qualified courses on data security](#)


Information for CE Providers

- [Apply to become an IRS Approved CE Provider](#)
- [Access your CE provider online account](#)
- [Frequently Asked Questions](#)
- [IRS CE Provider Standards](#) PDF
- [Contact the IRS CE Provider Helpline](#)
- [Annual Federal Tax Refresher \(AFTR\) Course Outline](#) PDF
- [Annual Federal Tax Refresher \(AFTR\) Test Parameters](#) PDF
- [2021 Annual Federal Tax Refresher Course Information Letter for CE Providers](#)
- [Annual Federal Tax Refresher \(AFTR\) Course – Frequently Asked Questions](#)
- CE Provider Update: [conference call notes from May 2020](#) PDF
- CE Provider Update: [conference call notes from November 2020](#) PDF
- CE Provider Update: [conference call notes from May 2021](#) PDF
- CE Provider Update: [conference call notes from November 2021](#) PDF



CE System Resource & Help

Available while you are logged in your CE account



Continuing Education Provider System

Welcome
Cedric Brown

[Secure Mailbox](#)

[Provider Account](#)

[Public Listing](#)

[Administrative POC\(s\)](#)

[Programs/Manual PTINs](#)

[PTIN Upload](#)

[PTIN Search](#)

[User Account Info](#)

[Main Menu](#)

[Main Menu](#)

ZMFWG - Example CE Provider (Approved)

CE Provider News & Alerts

11/30/2021

Call Notes Posted

The November 2021 provider conference call notes have been posted at www.irs.gov/tax-professionals/continuing-education-for-tax-professionals and in the Resources & Help section of your Continuing Education (CE) account.

The CE team would love to hear any feedback or future suggestions you have regarding the

CE Provider Applications

Calendar Year	Status	View/Download
2022	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2021	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2020	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2019	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2018	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2017	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2016	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt
2015	Approved	Application(Form 8498) Approval(Letter 4866R) Receipt

CE Provider Registration

Registration is Current

Resources & Help

[Word Count Formula](#)

[PTIN Upload Template](#)

[Provider Standards](#)

[C230](#)

[FAQs](#)

[CE Provider User Guide](#)

[CE Provider Complaint Referral](#)

[IRS RPO CE Staff Directory](#)

[80/20 Rule](#)

[November 2021 CE Provider Call](#)

[Delivery Methods Determination and Requirements](#)

[PPOC Document and Index](#)

[May 2021 CE Provider Call](#)



References for CE Providers

[PPOC Quick Reference Guide](#)

www.irs.gov/taxpros/ce

[Circular 230](#)

[IRS CE Provider Standards](#)

[Continuing Education FAQs](#)

[Past Conference Call Notes](#)

[Revenue Procedures 2012-12](#)



How to Contact Us

If you have a question related to IRS continuing education, please send an email to rpo.ce@irs.gov and we will respond to you directly.

RPO CE mailbox
rpo.ce@irs.gov



Thank You!