

IRS RETURN PREPARER OFFICE STANDARDS FOR  
CONTINUING EDUCATION PROVIDER APPROVAL

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## **PREAMBLE**

Continuing Education (CE) Providers are those approved to present continuing education programs to Enrolled Agents, Enrolled Retirement Plan Agents, Enrolled Actuaries, and other tax return preparers. Pursuant to 10.9(a) of Circular 230, a continuing education provider must:

- (i) Be an accredited educational institution;
- (ii) Be recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
- (iii) Be recognized and approved by a qualifying organization as a provider of continuing education on subject matters within §10.6(f) of Treasury Department Circular 230; or
- (iv) Be recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing professional education opportunities in subject matters within §10.6(f).

### *Commentary:*

The Internal Revenue Service may, at its discretion, designate a professional organization, society or business entity that maintains the educational standards defined below, as an IRS-approved organization. IRS may require certain professional organizations, societies, or businesses to file an agreement and/or obtain approval of sample programs prior to approval. All IRS approved CE Providers will receive an approval letter with provider and program numbers and will be required to use those numbers on CE certificates presented to those attendees who successfully complete their programs.

## **GENERAL STANDARDS**

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

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*Commentary:*

CE Providers must follow all requirements in sections 10.6(f) and 10.9 of Circular 230. At the discretion of the Internal Revenue Service, a CE Provider may be required to demonstrate that the program meets all applicable standards and is designed to enhance professional knowledge in Federal tax, Federal tax-related matters, or Federal tax ethics prior to program numbers being issued or programs being offered for CE credit.

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

*Commentary:*

Provider and program numbers must be obtained as prescribed by the Internal Revenue Service and all applicable fees must be paid upon registration/renewal of CE Provider status.

**STANDARDS FOR CE PROGRAM DEVELOPMENT**

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

*Commentary:*

The program developer must be a person whose background, training, education and experience are appropriate for developing a Federal tax law, Federal tax law update, test preparation, qualified retirement plan matters, or ethics program.

**04. 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.

*Commentary:*

Acceptable programs for enrolled agents must directly enhance a practitioner's understanding in Federal tax laws, Internal Revenue Service rules, regulations or procedures, and strengthen the enrolled agent's ability to represent taxpayers before the Internal Revenue Service. Acceptable fields of study for enrolled agents include subjects dealing with federal tax compliance, Federal tax planning or Federal tax controversies. Compliance includes tax return preparation and review, ruling requests and protest. Tax planning focuses on applying Federal tax rules to prospective transactions and understanding the Federal tax implications of unusual or complex transactions. Tax controversies involve representation during examination and collection matters. Unacceptable fields of study include programs not directly related to Federal tax or Federal tax-related matters such as personal development, personal investments, office management, non-tax return preparation computer software, and sales-oriented presentations for office equipment and other system applications. Enrolled agents should not receive CE credit for Special Enrollment Examination (SEE) Test Preparation or entry level tax return preparation programs.

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Acceptable programs for enrolled retirement plan agents must directly enhance a practitioner's understanding of qualified retirement plans or relate to ethics for enrolled retirement plan agents. Acceptable fields of study include programs related to plan document requirements, plan operation and administration, filing requirements (Form 5500); and IRS programs (the Determination Letter program and the Employee Plans Compliance Resolution System). Unacceptable fields of study include programs not directly related to qualified retirement plan matters such as personal development, personal investments, office management, non-tax return preparation computer software, sales-oriented presentations for office equipment other system applications, and other federal income tax matters.

Acceptable continuing education programs for other tax return preparers not covered above must directly enhance a preparer's ability to prepare tax returns, including individual and business income tax returns (e.g., Forms 1040, 1120/1120S) or address ethics in connection with tax return preparation. The IRS will approve programs that prepare tax return preparers for the Special Enrollment Examination (SEE). However, Enrolled Agents cannot receive continuing education credit for Special Enrollment Examination (SEE) test preparation programs. Continuing education credit for SEE test preparation programs will be determined by the program's contact hours. A maximum of five hours of federal tax credit for each of Parts 1 and 2, and two credit hours of ethics for Part 3 will be allowed annually for SEE test preparation programs. Credit will count only towards the participant's Federal tax law and ethics continuing education requirements, as appropriate. No credit towards a participant's Federal tax law update continuing education requirements will be awarded. Unacceptable programs include programs that offer no benefit to tax return preparation, notwithstanding any other personal/professional benefits.

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

*Commentary:*

**Self-study programs** (including taped programs) qualify as continuing education programs only if the program:

- (a) Requires registration of the participants by the continuing education provider
- (b) Requires successful completion of a final examination
- (c) Provides a written outline, textbook, or suitable electronic educational materials
- (d) Satisfies the requirements established for a qualified CE program pursuant to § 10.6(f) and 10.9 of Circular 230.

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**Online programs** (group internet) presented live qualify as a continuing education program if the program:

- (a) Requires registration of the participants by the continuing education provider;
- (b) Provides a written outline, textbook, or suitable electronic educational materials;
- (c) Provides a method for ensuring attendance during the entire live program (*e.g.*, utilizes polling questions throughout the program); and
- (d) Satisfies the requirements established for a qualified CE program pursuant to §10.6(f) and 10.9 of Circular 230.

**In-Person** (face to face) conferences and seminars qualify as a continuing education program if the program:

- (a) Requires attendance and provides each attendee with a certificate of attendance;
- (b) Is conducted by a qualified instructor, discussion leader, or speaker;
- (c) Provides or requires a written outline, textbook, or suitable electronic materials;
- (d) Utilizes a means for evaluating participants' attendance; and
- (e) Satisfies the requirements established for a qualified CE program pursuant to §10.6(f) and 10.9 of Circular 230.

For security purposes, it is recommended that Preparer Tax Identification Numbers (PTINs) should not be present on sign in sheets.

Regardless of the type of program, the appropriate certificate of completion must be issued for those who meet the requirements of attendance/completion. An evaluation form must be available for all participants to provide feedback on the program and the program must comply with all Internal Revenue guidance and requirements.

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

*Commentary:*

To best facilitate the learning process, approved programs and materials must be prepared, presented, and updated timely. Programs must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience or education.

Continuing education programs must be properly geared towards the learning objectives and outcomes that clearly articulate the knowledge and skill level of the participant taking the continuing education program as well as provide participants with additional relevant knowledge to increase their professional competency.

**07. 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.

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*Commentary:*

Self-study programs requiring only the reading of general professional literature, IRS publications, or reference manuals, even if followed by a test, are not acceptable. However, the use of IRS publications/reference materials as supplemental reference to other instructional materials is allowed.

To guide participants through the learning process, CE program sponsors of self-study programs should elicit participant responses, using review questions to test for understanding of the program material, offer evaluative feedback to incorrect responses, and provide feedback to correct responses.

Three review questions are required per credit hour. True or false questions are allowed but are not included in the number of review questions required per credit hour. There is no minimum passing rate required for review questions.

CE providers of self-study programs must verify each participant's successful completion of the program by providing a final examination. For participants to receive CE credit, they must complete the final examination with a minimum passing grade of 70 percent. Final examinations for self-study programs should include a minimum of five multiple-choice questions per credit hour and not consist primarily of basic lookup questions that do not require reading of the program material. All test questions should deal with application of the theory of the program material, for example computational problems. True or false questions are allowed but may not be included in the number of final examination questions required per credit hour. CE Providers who offer evaluative feedback on incorrect responses on the final examination, must use a test bank of questions of sufficient size to minimize overlap of questions on the final examination for the typical repeat test-taker. CE Providers, who do not use a test bank of questions, may not provide feedback to a test-taker on a failed examination. A complete answer key containing all of the final examination questions for the program should never be provided to a student.

CE Providers need to be able to document the method used to determine the amount of credit hours offered (i.e. word count formula, pilot testing, or some other acceptable method). If pilot testing is used, testers should not be affiliated with the development team.

**08. 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.

*Commentary:*

CE Providers must review each program *prior* to its initial offering and periodically thereafter to ensure that the program is technically accurate and addresses the stated learning objectives. The reviews must be conducted by a qualified individual.

## **STANDARDS FOR CE PROGRAM MEASUREMENT**

**09. 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.

*Commentary:*

CE Providers must provide attendees with some means for evaluating the program's content. The evaluation method should include the following measures:

- a) Stated learning objectives were met
- b) Program materials are accurate, relevant and contributed to the achievement of the learning objectives
- c) Time allotted to learning was adequate
- d) Facilities/equipment were appropriate
- e) Handouts were satisfactory
- f) Audio and video materials were effective
- g) If applicable, individual instructors were effective
- h) Comments section

View a sample [Evaluation Form](#).

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

*Commentary:*

Certificates of completion bearing current qualified continuing education provider and program numbers must be provided to the participants who successfully complete the program.

View a sample [Certificate of Completion](#).

**11. 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.

*Commentary:*

All continuing education programs are measured in contact hours. The shortest recognized program is one contact hour (or 50 minutes). Credit is given only for a full contact hour or multiples thereof. For example, individuals attending a program lasting more than 50 minutes but less than 100 minutes will receive one credit.

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Individual segments at continuous conferences, conventions, and the like will be considered one total program. For example, two 90-minute segments (180 minutes) at a continuous conference will count as three contact hours.

For universities and colleges, each semester hour credit will equal 15 contact hours and a quarter hour credit will equal 10 contact hours.

### **STANDARDS FOR CE PROGRAM PRESENTATION**

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

*Commentary:*

Instructors are key to the learning process for any CE program. Therefore, it is imperative that CE Providers exercise great care in selecting qualified instructors for all programs. Qualified instructors must be competent and current in the subject matter, skilled in the use of the appropriate instructional methods and technology, and prepared in advance. They also must be determined by the CE Provider to be capable, based on training, education, or experience, of communicating effectively and providing an environment conducive to learning.

### **STANDARDS FOR CE RECORDKEEPING**

**13. 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.

*Commentary:*

CE Providers must retain sufficient records to identify the participants who attended and completed the program for a period of four years following completion of the program. In the case of continuous conferences, conventions, and the like, the records to be retained must confirm completion of the program and attendance by each participant at each segment of the program.

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

- 1) Program material
- 2) Any handouts ( i.e. syllabus, agendas, PowerPoint presentations)
- 3) For self-study programs, review questions, final examination, and documentation to support credit hour computation
- 4) Instructor/Developer Biography
- 5) Certificates of Completion or Master Listing of attendees
- 6) Evaluations

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**14. 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.

*Commentary:*

CE Providers will be required to submit program level data about each PTIN holder that has taken one of their programs. The information must be available prior to annual PTIN renewal for individual tax return preparers. The IRS or its CE administrator will provide additional details on the acceptable formats for providing this information.

CE Providers are required to submit program completion information quarterly at a minimum (by March 31, June 30, and September 30). During the fourth quarter (October 1 – December 31), CE Providers must report program completion information within ten business days of delivery of each program. However, you may submit records more frequently, if you wish.

**STANDARDS FOR CE ADVERTISING**

**15. 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.

*Commentary:*

CE Providers must complete the IRS provider approval process (including any applicable payments) and obtain CE provider and program numbers prior to conducting a program or advertising any continuing education programs as "IRS approved."

**STANDARDS FOR PROVIDER RENEWAL**

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

*Commentary:*

Approved CE Providers must renew with the IRS on an annual basis to continue to offer CE programs for Enrolled Agents, Enrolled Retirement Plan Agents, and other tax return preparers.

Please refer to Treasury Department Circular 230 sections 10.6 and 10.9 at [www.irs.gov/taxpros](http://www.irs.gov/taxpros) for additional information regarding IRS CE requirements.

Please refer to Revenue Procedure 2012-12 for additional information about submission requirements.