Information for IRS Approved Continuing Education Providers
Provided via conference call September 24-27, 2013

Test Preparation Programs

There are changes to the types of test preparation programs IRS will approve for 2014.

- Until there is a decision on the appeal, no registered tax return preparer (RTRP) test preparation programs will be approved, because the test no longer exists.
- If you want to offer a Special Enrollment Exam (SEE) test preparation program in 2014 for voluntary credit for other tax return preparers, you can add it as a new program during renewal.

Continuing Education (CE) Provider Renewals

- You must renew your provider status if you intend to offer continuing education in 2014 to Enrolled Agents and Enrolled Retirement Plan Agents.
- You must be an approved IRS CE provider if you want other tax return preparers (OTRP) to receive credit for taking your programs voluntarily.
- You will renew your status by logging into your **existing** CE Provider online account between October 1 and December 31 and selecting the Renew Now button on the home screen. You must also pay the annual renewal fee (currently $419) at that time. Please do not create another account if you're already an approved IRS CE provider.
- This year the CE system will display all of your existing 2012 and 2013 approved programs in a table. You will have to choose how the system will treat each program by selecting the appropriate checkbox. Your three choices will be
    1. "Continue Using" - If you are going to continue to offer a program in the upcoming year that is exactly as shown in the table, you will select the "Continue Using" checkbox. The program will retain its 2012 or 2013 program number. This means no changes to content except minor changes such as adjusting for inflationary items such as change in exemption amounts, deductions, etc.
    2. "Edit Program" - If you want to make changes to an existing program, you will select the "Edit Program" checkbox in the table. You will be able to make changes to all fields – title, program content, category, credit hours, audience type and delivery method. Remember, we define program content changes as significant changes to the program material, not a simple update such as the current mileage rates, or new tax rates, etc. Selecting this option **will generate a new 2014 program number**. Make sure you use the new program number on certificates of completion and when uploading PTIN records in 2014 for this new (edited) program.

3. "Do Not Retain" - If you no longer wish to offer the program in 2014, select the "Do Not Retain" checkbox. You must upload all 2013 PTIN records associated with the program within ten business days.
   o If you have several programs, you do not have to manually check a box next to each program. There is a "Select All" checkbox at the top of each option in the table. For example, you can select "all" programs to carry over for renewal, then individually "deselect" any that you want to either "edit" or "not offer".
   o You can **only** carry over an approved program from a previous year **during the renewal process**. If you don't choose to retain a program at the time of renewal, you will need to add it as a new program later and you will be given a new program number designating 2014.
   o If you offered a program in 2013 and the student has until sometime in 2014 to complete the program, you should select "Continue Using" for that program, even if you do not plan to offer it 2014. This will ensure the program number is accepted when you report PTIN data for completions in 2014.

- You don't have to add all of your 2014 programs at the time of renewal, but you must submit at least one program. You can add other programs throughout the year.

- No test preparation programs will be carried forward to 2014. If you want to offer a Special Enrollment Exam (SEE) test prep program, you will need to add it as a new program. Offering or adding a RTRP test prep program is not an option due to the court injunction.

- Carefully review and verify your Point of Contact (POC) and Provider information for accuracy and make any necessary updates. All of the previous application information will carry over for your convenience.

- When you sign the jurat during renewal, you are agreeing to follow IRS standards and Circular 230. It is important for you to read and understand what you are agreeing to. This information can be found at www.irs.gov/taxpros/ce.

- If you do not renew by December 31, 2013, you will not be allowed to offer IRS CE programs or market yourself as an IRS-approved CE provider. Your name and contact information will be removed from the public listing of IRS-approved CE providers.

- Below are the rules around adding programs during renewal time:
   o Prior to renewal, you can add 2013 programs through December 31, 2013
   o After you have renewed between Oct 1 and Dec 31, you can add both 2013 and 2014 programs and you will need to use the drop-down menu to select which program year. You will also be able to indicate that a new program added at the end of 2013 should carry over to 2014 (with no change to content).This will allow you to offer a tax update program into January of 2014.
   o After January 1, 2014, you will only be able to add 2014 programs.

REMINDER: You must renew your provider status if you continue to offer prior year programs via advanced purchase for self-study programs. You will need to be an IRS-approved provider in order for preparers to get IRS credit for any CE program completed in 2014.

Hot Topics

- **Provider Secure Mailboxes** – Please read the messages we send to your secure mailboxes in a timely fashion. The messages have valuable provider information and sometimes the information may be time sensitive.

- **PTIN Uploads**

  - The PTIN system will be open for renewals starting mid-October. Remember PTIN holders can now see their CE in their accounts. When they are renewing for 2014 they will expect to see the CE taken and may contact you if they don't see the record.
  - October 1 through December 31, providers are required to report PTIN information within ten business days of delivery of each program.
  - IRS CE providers are required to upload students PTIN information regardless of their designations according to Standard 14.
  - Ensure you are naming your Excel PTIN reporting files appropriately, so you can easily locate and identify the records you have submitted.
  - Carefully monitor the Excel files you have uploaded and take timely actions to ensure files are submitted successfully.
  - In the PTIN Record Reporting Section of your provider home screen, there is a help guide that explains the PTIN submission process and required actions.
  - It is your responsibility to know what the icons and messages stand for next to each file and take appropriate action.
  - If you need assistance with submitting PTIN records, call the CE provider customer support line at (855) 296-3150.

- **Marketing Programs** - If you are offering programs to other tax return preparers (OTRPs) only, you can expand your audience to include Enrolled Agents and vice versa. This is an easy way to potentially increase the customer base purchasing your programs.

Closing

- If you have suggestions or comments, please send your feedback to rpo.ce@irs.gov. .
- Please remember to call the CE provider customer support line at (855) 296-3150, with any technical questions.