

Information for IRS Approved Continuing Education Providers Provided via conference calls June and July 2013 Provider Q&A Sessions

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Court Injunction

Many questions we received surrounded the status of the January 18, 2013, court injunction. IRS has submitted our brief regarding the Appeal of the court ruling. Oral arguments are scheduled for September 24, 2013. Information about the results will be posted at www.irs.gov/taxpros as it becomes available.

We are working on contingency planning to review all of our options regarding testing and continuing education (CE). At this time, no decisions have been made, but all options are being considered.

You can continue to offer continuing education programs, including existing test preparation programs, as long as you are advertising that participation is voluntary and not required for any return preparer who is not an enrolled agent (EA) or enrolled retirement plan agent (ERPA). You

also have the option to reconfigure your former registered tax return preparer (RTRP) test preparation programs as basic tax preparation programs. Existing EA test preparation programs can continue to be given for voluntary credit for those aspiring to become EAs.

Uploading PTIN Files

When uploading files, please use a new blank Excel template every time you upload a file. DO NOT modify the template. DO NOT overlay information on an existing or previously used template. These actions result in the system rejecting or not recognizing your spreadsheet as a valid file. You can access the template by clicking on the “Download the PTIN Records Submission Report” link on your provider homepage or by visiting www.irs.gov/taxpros/ce.

How to Handle Incorrect PTIN Records

There are two solutions, depending on the error:

- 1. Overwrite incorrect credit hours** - If you mistakenly submit a record giving a participant 2 credit hours instead of 1 credit hour, simply submit another record with the correct credit hours and it will overwrite the incorrect information.

This option only works if the PTIN record has the same name, PTIN, program number and completion date.

Remember the inverse of that is true as well. If you correctly report a participant’s CE credit hours the first time and incorrectly report it the second time, the system will reflect the incorrect credit hours because the system only recognizes the most current record.

Incorrect Program Completion Date - If you enter a record and the only incorrect information is the program completion date, as long as the completion date submitted was for the correct calendar year and the participant’s certificate completion reflects the correct completion date, no action is required. Preparers do not see the completion date in the PTIN system.

- 2. Submit record with wrong program number or participant** - This is a two-step interim solution. For example, if you submit a PTIN file and include the wrong program number, you should first submit a new PTIN record with the correct information, and second, contact the CE customer Support Line at 855-296-3150 so we can keep track of providers with incorrect PTIN records that need to be corrected.

Note: We are currently working on the functionality to delete or modify these records in the PTIN system. Once procedures are in place, we will contact you directly via telephone to correct the erroneous record(s). It may be several weeks

before the functionality is in place. Remember, preparers may contact you if they see incorrect CE hours in their PTIN account. Be prepared to explain that an incorrect record was submitted and you are working with the IRS resolve it, but it may take some time.

IRS Recommended Notification to Program Participants

As requested, we are providing a sample notification for providers to give participants regarding CE for enrolled agents, enrolled retirement plan agents and other tax return preparers:

This program qualifies for IRS continuing education credit for Enrolled Agents (EA) and/or Enrolled Retirement Plan Agents (ERPA) only. Currently, the IRS does NOT require continuing education for any other tax return preparer or PTIN holder. Participation this program is voluntary for other tax return preparers. Continuing education credits will be posted to PTIN accounts for any participant who provides their PTIN, regardless of credentials. To ensure that your continuing education credits appear correctly in your PTIN account, please provide your PTIN and name as they appear in your PTIN account. Reminder: CE providers are not required to submit program data to the IRS in real time, so your credits may appear in your PTIN account on a delay.

Questions and Answers by Topic:

Reporting PTIN Data

Q: Why must we report CE and for whom should we report it?

A: IRS CE Provider Standard #14 states: "CE Providers must submit PTIN level data as prescribed by the IRS for all PTIN holders who complete their programs." When you signed your registration and/or renewal application to become a CE Provider, you agreed that you would provide us this information. PTIN holders can now see their 2013 CE in their PTIN accounts and will expect to see it there, regardless of whether it's voluntary or required. If they have a PTIN and they give it to you, report it.

Q: Can the CE reporting deadline be extended for a class that is offered on the last day of the quarter (June 30)?

A: PTIN information must be uploaded quarterly for all quarters except Oct-Dec, when it must be uploaded within 10 business days from the program completion date. If you hold a class on the last day of the reporting period, you must upload the information within 10 business days. If someone doesn't provide their PTIN, wants credit and provides the PTIN later, you may upload that record at any time.

Q: How often are CE records updated in IRS PTIN system?

A: CE records take a minimum of one week to be validated and populated in the PTIN system. If you have problems with record rejects, you should request the preparer get their approval or renewal letter from the PTIN system and verify the date they actually received the PTIN.

Q: What is a provider's responsibility when the PTIN provided doesn't match?

A: We expect providers to attempt to contact a tax preparer at least once to get correct PTIN information, but ultimately it is the responsibility of the PTIN holder to give you correct information. We expect you to do your due diligence in collecting PTIN information, as required by the IRS CE Provider Standards

Q: Why do files reject?

A: There are many reasons for rejects. We match the first four characters of the last name and the PTIN number from the PTIN system. Preparers can validate this information by looking at their PTIN welcome letter in their online PTIN account.

Q: How can I fix rejected files?

A: First, pull out the rejected record and resend the rest of the file again. When you obtain the correct information from the rejected record, you should submit that record again through either the file or manual upload process. The manual process validates PTINs immediately, so that would be a good way to check to see if the PTIN and name match correctly.

Q: Can a provider look up PTIN for verification?

A: No; however, you if you use manual entry mode the information validates instantly with a green checkmark if all information matches the database.

Q: What if I get a system error during upload process?

A: Immediately call the CE Support Line at 1-855-296-3150 so they can track the error. Provide them as much detail as possible.

Q: What if a PTIN upload was successful, but the PTIN holder does not see CE in their account?

A: First, call the CE Support Line at 1-855-296-3150 and explain the issue to them, including the date of successful upload. In addition, you may send an email to RPO.CE@irs.gov and we will assist you. Remember; do not send any preparer-specific information to the mailbox, only general information about your issue and a contact number where you can be reached.

Below is an example of what a preparer will see when they log into their PTIN account and select the "Viewing My Continuing Education Credits" option.

View My Continuing Education Credits

Your continuing education (CE) credits earned are displayed below (NOTE: 2012 credits will not be displayed). View your completed programs by clicking on "expand".

If your programs aren't listed, it could be because:

- Information mis-match: you may have provided an incorrect PTIN or name to the CE provider. If the PTIN and/or name you provided don't match this account, the program will not be displayed. Contact your provider to confirm they have your correct PTIN and name.
- Information not submitted by provider: your provider may not yet have sent the data to the IRS. If you provided your PTIN information to your provider and your completed program(s) is not displayed here, contact your provider.

You must contact your CE provider directly for corrections and regarding missing information. Providers will contact the IRS with corrections. **The IRS cannot assist you with correcting the information below.**

Select Year:

Category	Total Credits Earned
What is a program number ?	

Manual Input of PTIN Records

Q: How can we view manually input hours?

A: Log in to your online CE provider account and from the PTIN reporting section, select "manual data entry" and then click the "view your manual input entries" link.

Q: How can we correct manually input hours?

A: The validation is immediate when you input the PTIN and name manually. If you have to make corrections, follow the "duplicate" record process mentioned in "[HOW TO HANDLE INCORRECT PTIN RECORDS](#)" section above.

Program Numbers

Q: Can I keep the same program numbers that I received last year?

A: You can continue to use program numbers from the prior year as long as the content has not changed. If the content has changed, other than minor revisions (e.g. updating exemption amounts, standard deduction, etc.), you will need to get new program numbers.

Q: Do I have to obtain a program number for an "education in a box" presentation already approved by another society/association?

A: It depends. The organization that handles recordkeeping (uploading PTIN records, issuing certificates, etc.) for the program must obtain a program number.

Q: How do we know that our program has been approved?

A: Your approval/renewal letter should show any new program that was added, including the program number and date. If it is not showing, contact the CE Support Line at 1-855-296-3150.

Program Approval

Q: Do programs on Excel, to teach tax pros how to create spreadsheets for use in taxpayer/client accounting, count for CE?

A: In order to qualify for continuing education, the program must meet Circular 230 requirements and "be a qualifying CE program designed to enhance professional knowledge in federal taxation or federal tax related matters." Software programs, such as Excel, would be excluded from credit. See IRS CE Provider Standard #4, as well as Circular 230, Section 10.6, for additional information.

Q: Can I offer test preparation program since CE is not required now?

A: Yes. If you already have an approved test preparation program, you can continue to offer the program as long as you make it clear to participants that there currently is no competency-testing requirement or IRS competency test available. Participants are limited to earning up to 10 test preparation credit hours annually. We are not approving any new test preparation programs and any continuing education program taken by those who are not an EA or an ERPA is considered "voluntary" education at this time and must be publicized as such.

Q: How do I calculate credit hours for programs?

A: Circular 230 describes one credit hour as 50 minutes spent in the classroom. Alternatively, you can use the word count formula developed by the AICPA and NASBA. Information is on our website at www.irs.gov/taxpros/ce under frequently asked questions.

Q: What if I have a large program that I want to split into sections to give credit?

A: If you have a program that covers multiple topics/categories, you should obtain a program number for each category. For example, if you are offering an eight-hour program, with two hours of ethics, two hours of federal tax updates, and the remainder covers federal tax, you will need to obtain three program numbers - one for each category.

Q: How do we know if we are approved to offer programs to EAs?

A: When you add programs, there is a box for audience type. Checking the EA box will allow you to offer programs to EAs. You can also add this audience to the programs you currently have approved.

Q: I'm offering a program on the Affordable Care Act and I categorized it as tax update, is that okay?

A: Any program covering legislative or IRS changes can be classified as a tax update.

Q: What if I don't have programs developed whenever I have to renew my provider status?

A: You can put a placeholder program in for the renewal process for the one program requirement. When you determine the programs you will be offering, you can add them at anytime during the year. If you don't offer the placeholder program, you can then delete it.

Editing Programs

Q: Is it possible to do any edits to programs once we enter information in the system?

A: You can ONLY edit the audience type and delivery method of an approved program. If you entered a program incorrectly and have NOT offered the program to participants, you can enter a new program with the correct information and delete the incorrect program from your account. However, if you have offered the program and issued certificates of completion, then leave the incorrect program in the system, add a new one with the correct information, and use the new program number going forward.

Q: Can we use a different program name for advertising purposes, as long as the content is the same?

A: You can market under a different name as long as the program number and content/description align and you can tie both programs together if you are selected for an IRS provider review.

Q: Can I change the number of credit hours for a program?

A: It depends on the situation. If you have offered the program to participants and issued certificates of completion with an incorrect number of credit hours, you need to call the CE Support Line at 1-855-296-3150 to make the change for you. If you have NOT offered the program and the credit hours are incorrect in the CE system, you should add a new program with the correct information and delete the old incorrect program.

Program Categories/Bundling

Q: Should we continue to break down our programs between Federal Tax Law, Federal Tax Update and Ethics?

A: Yes, continue this practice. For EAs, IRS automatically considers the federal tax update credit as federal tax law credit.

Q: Can we bundle programs?

A: No. Programs must have unique program numbers for federal tax, federal tax update and ethics in order for proper CE credits to be given in the correct category.

Program Target Audience

Q: Do we have to create all new programs for preparers that are not EAs or ERPAs (other tax return preparers)?

A: On the programs you already had approved, the "other tax return preparer" audience option was automatically checked when we created this audience type. If you are getting a new program number, then check "OTRP" as the target audience where required.

Program Evaluations

Q: Is a tax preparer's name required on evaluation form?

A: No, it is not required, but you can include it as "optional."

Participants Taking Programs Multiple Times

Q: If an EA takes a program in 2012, then the program is updated for 2013 (still has the same program number except the year changes), can they take the program again and get credit?

A: It is recommended that a preparer expand learning by taking programs in other areas. However, we are not prohibiting it at this time.

Enrolled Agents (EAs) Requirements for Continuing Education

Q: Did the court case affect the CE requirement for EAs?

A: No, EAs still have a mandatory CE requirement of 72 hours every 3 years (24 hours per year, minimum of 16 hours per year with 2 hours being in ethics).

Attendance and Recordkeeping

Q: Should the PTIN be protected as PII (personally identifiable information) and not included on sign-in sheet?

A: If you circulate a sign in sheet around the room, it is best not to have the PTIN listed. We recommend that you have a sign in sheet without the PTIN present and, if you need to verify the PTIN for some reason (collected at registration and you want to confirm), you could have another sheet with that information on it available for verification purposes.

Q: When should I give out certificates of completion?

A: Certificates should be given out at the end of the program. If an attendee leaves class early, their credit hours should be adjusted accordingly (50 minutes of class = 1 credit hour).

Q: Should I give a certificate to an attendee who reads the newspaper, plays games, etc. during class? What about an attendee who leaves early?

A: You, as a provider, need to be comfortable that you are giving the appropriate credit. IRS recommends a sign in sheet where preparers physically sign in when they arrive at the program. If an attendee leaves early, they should sign out or someone monitoring attendance should note it and that person's credit should be reduced by the appropriate amount of time. The instructor could circulate another sign-in sheet after breaks if the attendance has dropped. The completion certificate should reflect how long the attendee was in class

Q: Can barcoding/badges be used for attendance?

A: Yes. This is one of the best ways to document attendance, if you have the technology available.

Instructor Hours

Q: How do we upload instructor hours?

A: You must upload instructor hours using the "manual" entry upload mode by checking the "instructor hours" checkbox in the online CE System. This allows you to override the number of credit hours for which the program was originally approved.

Q: What qualifies for instructor credits?

A: See Circular 230, Section 10.6 for more information.

Q: Can we get CE for writing tax articles?

A: This option was allowed in a prior version of Circular 230; however, in the most current version dated August 2011, no credit is allowed for writing tax articles.

Q: How much instructor credit can an EA get?

A: An EA can get up to six hours annually for instruction/preparation (one credit hour per hour in the classroom and up to two hours of preparation time for each hour in the classroom) to a maximum of six hours annually.

Q: If an instructor has already received maximum hours for instructing, can I give them regular student CE?

A: No, they are an instructor or participant. If a person is an instructor, that person is considered an expert on that topic and will not get additional credit for being in the classroom.

Advertising CE Programs

Q: What should we put on brochures concerning former RTRPs?

A: You may advertise that CE is only required for EAs and ERPAS and is voluntary for all other tax return preparers. You could always put a caveat that you will provide an update when a decision is rendered in the appeal of the current court case.

Provider Number

Q: Will my provider number stay the same from year to year?

A: As long as you are approved and renew your status each year, you will continue to have the same provider number. Renew your status through your existing online CE provider account and not through a new application.

Changing Provider Point of Contact Information

Q: How do we change our point of contact (POC)?

A: Call the CE Support Line at 1-866-296-3150.

Q: How do we change the contact information for the current POC?

A: Log into your CE account. On the main page in the right lower corner, you will find the "Account Management" area. Click on the "update account."

Q: My user name for login is an email I no longer use. Is there any way to change my user name?

A: Call the CE Support Line at 1-855-296-3150 for assistance. Note: You can also choose a user name that is not an email address if your email address is subject to change.

Q: Can we have more than one POC?

A: No, currently there can only be one POC per provider. However, we are evaluating this option for the future and will let you know if we make the change.

Provider Secure Mailbox

Q: Can I delete emails that IRS has sent to my secure mailbox?

A: No, however, the emails are now sorted in date order – most recent on top.

Q: Why do I have to login for every single message?

A: IRS security requirements prevent us from sending you the message directly. However, we are trying to improve this functionality so that the email notifications are more informative.

Provider Public Listing

Q: I offer online programs throughout the country, not just in the state where my business is located. Why can't this be shown on the public listing?

A: We only list one address per provider on the public listing. We do allow you to show your website and contact information on your public listing. Preparers can contact you directly for more information.

Q: Why isn't the list of providers in alphabetical order?

A: The list rotates to ensure that no provider is always listed on top. However, you can click on the title of the name column and it will sort the list in ascending or descending order.

Provider Fee

Q: Why am I paying the \$419 fee?

A: The fee that is being charged is strictly a continuing education vendor fee, covering the cost to build and maintain the online CE system. This is not an IRS fee.

Q: Why should I pay fee if my audience was formerly RTRPs and there is not a CE requirement for them now?

A: EAs and ERPAs still have a CE requirement and only IRS approved providers can offer CE to these populations. In addition, most tax return preparers take CE each year, even though it is not required.