

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

IRS Announces Standards for Continuing Education Providers and Accrediting Organizations

IR-2011-115, Dec. 6, 2011

WASHINGTON—The Internal Revenue Service today announced the standards to become an IRS-approved Continuing Education (CE) Provider and the requirements to become an IRS CE Accrediting organization. The guidance paves the way for the implementation of new CE requirements for certain tax return preparers starting next year.

Individuals who are required to take the Registered Tax Return Preparer competency test before the end of 2013 must begin completing continuing education courses in 2012. The 15-hour annual requirement consists of 10 hours of federal tax law topics, three hours of tax law updates and two hours of ethics and/or professional conduct. Preparers must obtain the courses from IRS-approved providers.

To be an IRS-approved CE Provider, an organization must be one of the following:

- An accredited educational institution,
- Recognized for continuing education purposes by the licensing body of any state or U.S. territory,
- Approved by a qualifying organization as a provider of CE on subject matters designed for registered tax return preparers, enrolled agents, and enrolled retirement plan agents (such qualifying organizations will be known as accrediting organizations), or
- Any other professional organization, society or business recognized by the IRS as a provider of CE on subject matters designed for registered tax return preparers, enrolled agents, and enrolled retirement plan agents.

Any organization that wants to become an accrediting organization can immediately submit the required documentation outlined in section 4 of Revenue Procedure 2012-12 to the address provided in the revenue procedure. Once approved, any accrediting organizations will be publicized by the IRS and must renew their status as accrediting organization with the IRS every three years.

New provider application process

Organizations in all four categories must obtain an IRS CE provider number. Organizations are able to apply through a new on-line process beginning today. As part of the process, continuing education providers are required to pay an annual fee to the third-party vendor selected by the IRS to administer the CE provider application and renewal processes. The fee covers costs to maintain a public listing of all approved providers and to collect course completion information from providers, identifying to the IRS, by PTIN, those attendees who have completed a program. There is no additional IRS fee.

To apply for a provider number and program number(s), organizations should visit: www.irs.gov/taxpros/ce and click on the “Apply to become an IRS Approved CE Provider” link. Assistance for CE Provider questions is available Monday-Fri, 8 a.m. – 8 p.m. EST by calling 855-296-3150 (toll-free) or 202-499-5606.

The IRS will maintain full oversight of approving and reviewing providers. Additional information, including Frequently Asked Questions, is available at www.IRS.gov/ptin and www.IRS.gov/taxpros/ce.