Information for IRS Approved Continuing Education Providers

Provided via conference call April 20, 22, 28, 29, 2015

2016 Annual Filing Season Program/AFTR Course and Comprehension Test

General Information

- If you click on the tax professionals tab on the IRS website, "Latest Return Preparer Statistics" is listed under "Hot Topics". If you click on that link, you will see that IRS offered 43,588 Annual Filing Season Program Records of Completion as of April 1, 2015. The majority of these were not credentialed preparers.
- We have received 23,390 AFTR course completion records as of the end of March. We allowed records to continue to be submitted as providers corrected rejected records, so they did trickle in after the first of the year. Once a preparer met all the AFSP requirements and signed the Circular 230 consent, they were given a Record of Completion and placed on the Directory of Federal Tax Return Preparers with Credentials and Select Qualifications.
- For all returns prepared beginning January 1, 2016, an uncredentialed preparer must have an AFSP Record of Completion to have limited practice rights.
- There are some legislative proposals that have been introduced to allow IRS to regulate tax return preparers but, until one of them is enacted, we plan to continue with the voluntary Annual Filing Season Program.

Review of the Annual Filing Season Packet (delivered to providers' secure mailboxes April 1, 2015)

(1) **Introduction letter** - Remember this is a 1040 BASIC REFRESHER course. Therefore, other than where we specifically add more detail, it should be a refresher of each subject area. An AFTR course is NOT intended to be a beginning tax course for a preparer. You should ensure tax students understand that. We heard some providers felt it was difficult to stay within the 6 hour limit for the course, but if you think "high level refresher", it will be much easier to do. You may want to look at some of the Tax Tips that were posted during the 2015 filing season from the IRS as they typically addressed a particular subject, but were refresher-like in nature, and covered a topic in less than a page. If you go to this site, you can see some of the articles that have been released: http://www.irs.gov/uac/IRS-Tax-Tips. You can also keyword search and even look at archived versions. Reminder: since AFTR is a basic refresher course, Enrolled Agents do NOT get credit because their knowledge is assumed to be much higher than basic.

(2) FAQs (also posted on irs.gov), but for your convenience they were provided with packet.

(3) Course outline that allows you to track each subject area and confirm it is included and provide the page number/power point slide number, if relevant. This will help you verify all items are included and make it easier for the RPO review team. We also want to point out a couple of changes from last year:

   a. Addition of Schedule C and ACA details - a couple of new subject areas in the course outline

   b. You may start getting AFTR course numbers May 1 and start offering courses June 1

   c. You can advertise the course is "coming", but no pre-sales should occur prior to June 1

(4) Test Parameters -

   a. No true/false questions allowed. Questions must be multiple choice and, per the test parameters, cannot be fill in the blank, yes/no, etc. They should be some combination of testing the theory of the subject, but can also be computational questions.
   b. Test bank will be required if more than two attempts are allowed

(5) **Word Count Formula** - Utilize word count formula for self-study AFTR courses to verify 6 credit hours

   a. Don't complete the formula directly from the internet – download/save a copy to your local computer and perform the calculation from there
   b. You can either tab to each field or use the mouse. Please note that if you tab from field to field it may not show you the correct result until you tab OUT of the field. Because we cannot post Excel documents to our web site, we had to turn it into an Adobe .pdf, which makes it a little more of a challenge.
   c. Taped webinar – insert hours of the webinar in the "audio/video" segment area and then add any review questions you might have. If not an AFTR course, you can also add the final exam questions to the formula, per the instructions.
   d. This formula can be used for ALL self-study programs (including AFTR), but just make sure you're following the instructions on the template as to what can be included if you're calculating an AFTR course.

(6) **Table of exempt/non-exempt preparers and CE requirements** – we heard from providers that volunteered to participate in our lessons learned meetings that this was one of the most difficult areas to explain to tax return preparers. We reworked the chart to explain in detail the CE requirements for EVERY way a tax return preparer could be exempt. We also covered non-exempt and those who are credentialed. We hope you find this helpful.

As a reminder per the packet, we will be conducting some reviews of AFTR courses this year. We request that you not get an AFTR course number until your material is ready. We will be asking whether you sold or purchased your AFTR course material/test so that we don't duplicate the request for a particular AFTR course/test.

Hot Topics

(1) **Incomplete program numbers** – If you receive an incomplete program or course number, please call the help desk at (855) 296-3150. It appears as though some users are "timing out" before the program number is issued. Don't keep trying or, if you do, make sure you delete any that are "incomplete" program numbers. The CE vendor had deployed a fix, but if you notice this in the future, please notify the help desk.

(2) **PTIN upload confirmation** – Messaging in the CE provider system has been updated to be more specific and instructional. Please remember that every PTIN upload via Excel template is a two-step process – even if all records are correct, you must still submit them after they are validated. We hope the confirmation e-mail you now receive will help you follow those steps. If you encounter issues or need assistance contact the CE Provider help desk at 855-296-3150

(3) **Required Password Change** - Beginning July 1, you will need to change your password every three months. You will be sent an e-mail reminder prior to July 1. When you log into your account at that time, you will be asked to create a new password (it works like most other password changes, but instructions will be provided on the screen).

(4) **Videos** – Because of the security on our government computers, we cannot always get to links to view program material in video format. We are finding that we can get to some sites to view videos, but have definitely found that using Vimeo is not something we can access. If we find we

can’t view a video, we will be ask you to either place the material on an alternative site that we can access or to send us a .pdf or script of the video. We apologize for any inconvenience this may cause, but it is part of the review and you will be required to provide some mechanism for us to view the material.