Fact Sheet

September 2026

Continuing Education Credits

for VITA/TCE Partners and Volunteers

This document provides guidance on earning Continuing Education (CE) credits as a volunteer in the VITA/TCE program.

Background

Volunteers with any of the professional statuses outlined below can earn continuing education credits by completing the required tax law training certifications via Link and Learn Taxes (LLT) and serving as a volunteer instructor, tax return preparer or quality reviewer in the IRS Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs.

The VITA/TCE program is an approved provider of IRS Continuing Education (CE) credits for the following professionals:

- Enrolled Agents (EAs)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP). CTEC is responsible for registering non-credentialed tax preparers for the state of California.

Certified financial planners (CFP) are eligible to self-report their CE credits on the CFP website. Attorneys and certified public accountants (CPA) may qualify for CE credits depending on their state licensing requirements or the National Association of State Boards of Accountancy (NASBA) requirements.

Note: *The VITA/TCE program is not an approved NASBA CE sponsor; therefore, we do not have an assigned sponsor number.*

Volunteer Requirements

All volunteers requesting CE credits **must** register and certify via LLT and:

- Complete the following fields in their profile in addition to the required fields. These fields will auto-populate on Form 13615, Volunteer Standards of Conduct – VITA/TCE Programs, from the information entered in LLT.
  - **Professional status for Continuing Education credits ONLY**: Non-credentialed tax return preparers must participate in the AFSP to be eligible for CE credits.

- **Name as listed on PTIN Card**: Enter the first and last name as listed on the Preparer Tax Identification Number (PTIN) account (required if the volunteer has a PTIN).
- **PTIN**: Required for all EAs, CTEC return preparers, and non-credentialed tax return preparers participating in the AFSP and any other volunteer with a valid PTIN seeking credits to post to their PTIN account. The PTIN is an eight-digit number beginning with the letter "P" followed by eight numbers, i.e., P0XXXXXXX. Note: An incorrect name or PTIN will cause the volunteer information to reject during the Return Preparer Office (RPO) validation process.
- **CTEC Number**: Required for all CTEC registrants. This is a six-digit number beginning with the letter "A" followed by six numbers, i.e., AXXXXXX.

- Complete the following training and certification tests **before** beginning volunteer service:
  - Volunteer Standards of Conduct (VSC) training and pass the test with a score of 80% or above.
  - Intake/Interview & Quality Review training if a new volunteer.
  - Pass the Intake/Interview & Quality Review certification test with a score of 80% or above.
  - Advanced Tax Law training and pass the test with a score of 80% or above.
  - **Optional:** Complete one or more of the specialty federal tax law training options and pass the certification test(s) with a score of 80% or above.
- Have a valid PTIN (if required). The Return Preparer Office (RPO) posts all CE hours to the PTIN holder's account. To determine if you must have a PTIN, see **PTIN requirements for Tax Return Preparers**.
  - Note: Attorneys, CPAs and CFPs do not require a PTIN to earn CE credits. However, if a valid PTIN is provided, CE hours will post to their PTIN account.
- Complete a minimum 10 hours of volunteer services as a VITA or TCE quality reviewer, tax return preparer or tax law instructor.
- Provide the partner or site coordinator with a signed Form 13615 printed from Link & Learn taxes, reflecting the volunteer certifications completed.

Volunteers can receive up to 14 hours of CE credits for certifying in tax law at the advanced level and volunteering as a quality reviewer, tax return preparer or tax law instructor for a minimum of 10 hours. Volunteers can earn an additional 4 hours of CE credits by certifying in a specialty course (e.g., Military, International, Puerto Rico or Foreign Student). Volunteers can earn a maximum of 18 CE credit hours.

After completion of the requirements above, eligible volunteers receive CE credits as follows:

Tax Law Certification	CE Credit Hours
VSC (Ethics)	1
Federal Tax Law Updates	3
Federal Tax Law	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	**18**

Volunteers participating in IRS VITA/TCE programs **cannot** receive compensation for any activities for which they are requesting CE credits.

VITA/TCE Partner Requirements

- Share the requirements for seeking continuing education credits with volunteers at the beginning of the filing season.
- VITA/TCE partners, site coordinators or AARP local coordinators must review Form 13615 to ensure completion of all required fields and volunteer completion of all required certifications. Please refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional information.
- Once a volunteer completes CE requirements, an approving official must validate the Form 13615 by signing in both the certification section and the CE credit section. Volunteers may not sign their own form as the approving official.
- For sites closing April 15 or sooner, submit completed forms by **April 30** to your IRS relationship manager.
- For year-round sites, submit completed forms **monthly** after April 30 once volunteers meet CE requirements.

Issuance of CE Credit Certificates

- CE certificates are available via LLT for each volunteer meeting all program requirements. The volunteers can access their CE certificates from My Learning - Certificates page.
- In addition, for all volunteers with a valid PTIN, RPO will post the CE hours to their PTIN account. To view continuing education credits in a PTIN account, go to the **PTIN system login page**. You must have a valid PTIN prior to certifying.
- Certified financial planners must self-report their CE credits to the CFP Board.

Guidance is available at **www.cfp.net**.

- Attorneys and CPAs should present their CE certificates to their governing board for approval.

What is the IRS Annual Filing Season Program?

The Annual Filing Season Program launched by the IRS Return Preparer Office is intended to recognize and encourage non-credentialed tax return preparers who voluntarily increase their knowledge and improve their filing season competency through continuing education. A non-credentialed tax return preparer is a tax return preparer without professional credentials. This program allows them to obtain an AFSP record of completion for participation in an annual continuing education program. AFSP participants are also included in a public database of return preparers on the IRS website. In addition, there are reduced requirements for exempt individuals. VITA/TCE volunteers are considered exempt if they meet all the above requirements to obtain at least 14 hours of continuing education credit through the VITA/TCE program and obtain an additional one hour of ethics training from another **IRS Approved Provider**.

How and when will I get my AFSP record of completion?

Once a volunteer has completed their CE requirements and renewed their PTIN for the upcoming year, they will receive an email from **TaxPros@ptin.irs.gov** with instructions on how to consent to the Circular 230 practice requirements and receive their certificate in their online secure mailbox.

For more information about the program, see **Annual Filing Season Program**.