



2025 Annual Federal Tax Refresher (AFTR) Course

This Publication guides Continuing Education (CE) providers in developing the 2025 AFTR Course and Test to support the voluntary 2026 IRS Annual Filing Season Program; including links to the following:

1. [AFTR Course Outline, \(Pub 6079\)](#)
2. [AFTR Course Outline Reconciliation Form](#)
3. [Word Count Formula](#)
4. [AFTR Comprehension Test Parameters, \(Pub 6012\)](#)
5. [AFTR Test Reconciliation Form](#)
6. [Annual Filing Season Program CE Requirements-AFTR Exemption Chart \(Pub 5646\)](#)

Note: Please review our [CE provider FAQs](#) for developing your course material and test.

What's New

In addition to specific tax topics, the AFTR Outline now includes requirements to cover specific inflationary adjustments from Revenue Procedures and the best area to present the information in your course material. We offer course developers more help by including many IRS forms and references.

You must follow the AFTR Course Outline (Pub 6079), and complete the reconciliation forms when developing your AFTR Course and Test.

What You Need to Know

Annual Filing Season Program (AFSP):

The AFSP is voluntary and open to all tax return preparers who seek to enhance their knowledge of current tax law for individual income tax filing and improve their competency through CE.

Non-credentialed AFSP participants will have limited representation rights and are included with enrolled agents (EAs), enrolled retirement plan agents (ERPAs), enrolled actuaries, certified public accountants (CPAs) and attorneys in a public database of tax return preparers on IRS.gov.

The 6-CE hour 2025 AFTR Course and Test, along with 12 additional IRS CE hours, are required CE for non-exempt 2026 AFSP participants.

AFSP participants who are exempt from the AFTR Course and Test must complete 15 IRS CE hours including: 3 CE hours Updates, 2 CE hours Ethics and 10 CE hours Tax Law. See: [Exempt requirements](#)

AFSP participants, whether exempt or non-exempt from the AFTR Course and Test, must have their required CE hours uploaded into their preparer tax identification number (PTIN) accounts so the IRS can verify the CE requirements have

been met. Timely issuance of Certificates of Completion and uploads of CE credit by providers are essential. Therefore, CE credits in the last quarter (October 1–December 31) are required to be uploaded within 10 business days of program completion dates.

AFSP participants must:

- Have an active PTIN for the upcoming year,
- Be in good standing with the IRS and
- Meet all other requirements outlined in their PTIN accounts.

After meeting all requirements and signing their application, the tax return preparer receives an AFSP Record of Completion from the IRS. The signature requirement is met for the following with the:

- Consent to the [Circular 230](#) for non-credentialed preparers
- Election to Participate for credentialed preparers:
 - EAs,
 - ERPAs,
 - Enrolled actuaries,
 - CPAs and
 - Attorneys.

For detailed information about the AFSP, visit [IRS.gov/afsp](https://www.irs.gov/afsp).

AFTR Course:

- The AFTR Course is a high-level, **basic 1040 “refresher” course focusing on current tax law and the preparation of 2025 individual tax returns.** Please visit [IRS.gov/newsroom/irs-guidance](https://www.irs.gov/newsroom/irs-guidance) for the latest in 1040 guidance.
- The [AFTR Course Outline](#) reflects the flow of the Form 1040 and Schedules 1-3, listing the topics you must cover. An [AFTR Course Outline Reconciliation Form](#) should be used to substantiate all topics are covered in your course material.
- General topics (line 2.15) should be kept at a high level of understanding.
- You must provide detailed written material to aid students in preparing for and taking the AFTR Test, regardless of the delivery method. Course material should only include the subject areas on the [AFTR Course Outline](#). The outline lists topics required to be covered from inflationary adjustment Rev. Proc 2024-40. “SECTION 2. 2025 ADJUSTED ITEMS” by line number and code section references in the best area to present this material. We included some forms with their complete names in related areas to help you develop your program.

- New legislation enacted after the revision date of the [AFTR Course Outline](#) may be voluntarily incorporated into the course. If the [AFTR Course Outline](#) requires coverage of a topic, you must cover it and test on the material you presented during the course.
- **The AFTR Course must be exactly 6 CE hours based on a 50-minute hour in accordance with the standards set forth in [Circular 230 section 10.6](#).** You should use the [Word Count Formula](#) to verify credit hour calculations for a self-study delivery method.
- The AFTR Course material must cover a preparer's requirement to consent to the [Circular 230](#) duties and restrictions to receive the AFSP Record of Completion from the IRS.

AFTR Comprehension Test:

- We've updated the [AFTR Test Parameters](#). Review each section of the AFTR Test requirements carefully.
- In addition to the 6-CE hour (300 minutes) AFTR Course, there must be a timed continuous test that is a maximum of 3-hours (180 minutes). CE providers must have a clock displaying the test time remaining.
- Each AFTR Test must contain at least one question for each topic on the AFTR Course Outline. A [Test Reconciliation](#) is required to ensure all topics are tested and there are test bank requirements for every third test attempt.
- Review questions aren't required in the AFTR Course. If you use review questions, you can include no more than 18 review questions in the course. You can't reuse those same review questions as test questions.

AFSP Exempt/Non-exempt CE Chart (Pub 5646):

- Communicate which participants are exempt or non-exempt from the AFTR Course and Test.
- You must add a link to [Pub 5646](#) to your advertisements for AFTR or an appropriate location on your website, so your students are completely aware of the program CE requirements before they purchase.
- You and your students must be aware that if an EA elects to take an AFTR Course, they won't receive credit toward their EA CE requirements.

AFTR Start and End Dates:

Activity	Start Date	End Date
Get the AFTR Course number in the CE Provider system	April 1, 2025	October 1, 2025
Offer AFTR Course to students	June 1, 2025	December 31, 2025
Student's timeframe to complete AFSP CE requirement	January 1, 2025	December 31, 2025

AFTR Review by the IRS:

The CE team will call everyone who gets an AFTR program number to discuss a review of your course, test and advertising. AFTR programs must be reviewed before being offered to participants. The review process can take several weeks. We require and verify all the following:

- Items in advertisements directed to those considering the program including:
 - Syllabus with verification the AFTR Course meets the 6-CE hour (300 minutes) requirement.
 - Course description or link to the AFTR Course Outline on [IRS.gov/taxpros/ce](https://irs.gov/taxpros/ce).
 - Program completion (AFTR Course & Test) is required by December 31, 2025.
 - Testing requirements
 - 70% passing score,
 - Only three hours to complete the test in one sitting allowed,
 - State the number of test attempts allowed and
 - Advise how the test will be given.
 - Reminder that EAs can't receive credit for the AFTR Course.
 - Reminder that AFSP participants must consent to the [Circular 230](#) duties and restrictions to receive the AFSP Record of Completion from the IRS.
 - Other required CE for AFSP participation with link to the [Annual Filing Season Program CE Requirements-AFTR Exemption Chart \(Pub 5646\)](#).
 - Information about limited representation can be found [here](#).
 - Explain browser requirements, course policies and other pertinent information.
- All AFTR documentation (course material, test, reconciliation, etc.) must be submitted in Word or PDF format, even if the material is web-based.
- The [AFTR Test Reconciliation](#) is required to identify the comprehension test domain, tax topic number and page number in the course material where the IRS can find the answer.
- AFTR providers should follow the CE Provider Standards for any areas not covered in this Publication, including issuing a Certificate of Completion and program evaluation to attendees completing the AFTR Course.

Additional Information:

We welcome you to participate as an AFTR Course provider in 2025. We hope you find this packet helpful, but should you have any questions, send them to the CE mailbox at rpo.ce@irs.gov.

You'll receive an invitation in your CE provider secure mailbox to participate in a call to learn more about the current AFTR Course/Test and AFSP requirements.