

Part III - Administrative, Procedural, and Miscellaneous

Continuing Education Providers

Notice 2011-61

Purpose

This notice invites public comments regarding the process for individuals and entities to be approved by the Internal Revenue Service as continuing education providers. On June 3, 2011, the Treasury Department and the IRS published final regulations (TD 9527, 76 FR 32286) under 31 CFR Part 10 (Circular 230) that require registered tax return preparers to complete continuing education offered by qualified continuing education providers. Enrolled agents and enrolled retirement plan agents also are required to complete continuing education under Circular 230. Section 10.9(a)(1) of Circular 230 provides that continuing education providers must be:

- (i) An accredited educational institution;
 - (ii) Recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
 - (iii) Recognized and approved by a qualifying organization as a provider of continuing education on subject matters within section 10.6(f) of Circular 230;
- or

- (iv) Recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing professional education opportunities in subject matters within section 10.6(f) of Circular 230.

Section 10.6(f) provides criteria that continuing education programs must meet to qualify as continuing education credit for enrolled agents, enrolled retirement plan agents, and registered tax return preparers, including that a qualifying continuing education course generally must enhance professional knowledge in Federal taxation or Federal tax related matters, must be consistent with the Code and effective tax administration, and must be conducted by a qualified instructor. See Circular 230 §10.6(f)(1)-(2).

The IRS is developing procedures and standards to supplement sections 10.6 and 10.9 for individuals and entities seeking to be recognized and approved as continuing education providers under section 10.9(a)(1)(iv). The IRS is also developing the standards and procedures for organizations (accrediting organizations) to become qualified to accredit other individuals and entities as continuing education providers under section 10.9(a)(1)(iii) after those individuals or entities follow applicable procedures prescribed by the IRS. The IRS seeks the input of education providers, tax return preparers, the associated industry and consumer groups, and taxpayers on the procedures and standards that will govern the approval process for continuing education providers. The information collected will assist the IRS in developing these standards and the process for those individuals and entities who seek IRS approval as a continuing education provider.

Request for public comments on procedures and standards applicable to the continuing education provider approval process

In addition to general comments regarding the procedures and standards to be implemented with respect to the approval process, the IRS is particularly interested in any comments regarding:

Continuing Education Providers

- The information that an applicant must submit to be approved as a continuing education provider under section 10.9(a)(1)(iv) and assigned a continuing education provider number;
- The criteria that the IRS should use to evaluate whether a continuing education provider applicant meets the requirements of Circular 230;
- The criteria that the IRS should use to evaluate whether a continuing education provider's programs meet the standards for continuing education programs in Circular 230;
- The information that a continuing education provider must provide to renew its status as a continuing education provider;
- The frequency and month/time of year that continuing education providers must renew their status with the IRS;
- The level of detail that continuing education providers must provide to the IRS regarding changes in continuing education programs offered and the mechanism for notifying the IRS about these

changes;

- The information that the IRS should publish so that tax return preparers may identify the individuals and entities approved as continuing education providers, and how often the publication should be updated for the information to be considered current;
- The approximate date by which continuing education providers should receive approval from the IRS to be able to offer continuing education programs by January 1, 2012;

Accrediting Organizations

- The criteria that the IRS should use to determine which accrediting organizations have minimum education standards comparable to those set forth in Circular 230 in order to accredit an individual or entity as a continuing education provider under section 10.9(a)(1)(iii) for approval after the individual or entity follows applicable procedures prescribed by the IRS;
- The procedure that organizations must utilize to be designated as accrediting organizations and the requirements that organizations approved as accrediting organizations must follow to maintain their status;
- The reports, if any, that accrediting organizations must provide to the IRS regarding continuing education providers approved by the accrediting organization;

- The records, if any, that accrediting organizations must maintain and how long these records must be maintained;
- The information that the IRS should publish so that continuing education providers may identify accrediting organizations, and how often this information should be updated to be considered current;
- Any additional information that the IRS should consider when developing procedures and standards applicable to the continuing education provider approval process.

Written comments should be sent to:

Internal Revenue Service
Attn: CC:PA:LPD:PR (Notice 2011-61)
Room 5205
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

or hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to:

Courier's Desk
Internal Revenue Service
Attn: CC:PA:LPD:PR (Notice 2011-61)
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Alternatively, comments may be submitted electronically via e-mail to the following address: Notice.Comments@irs.counsel.treas.gov. "Notice 2011-61" should be in the subject line of the e-mail. All comments will be available for public inspection and copying. Comments are requested by August 17, 2011.

Drafting Information

The principal author of this notice is Matthew D. Lucey of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this notice contact Matthew D. Lucey on (202) 622-4940 (not a toll-free call).