

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.IRS.gov/newsroom

Public Contact: 800.829.1040

IRS Reminds Preparers and Providers of New Continuing Education Requirements

IR-2012-18, Feb. 10, 2012

WASHINGTON — The Internal Revenue Service today reminded certain tax return preparers that they must complete 15 hours of continuing education (CE) annually beginning in 2012 and the programs must be taken from IRS-approved providers. Preparers can now find a list of IRS-approved providers on the agency's web site.

The new CE requirement is part of an IRS return preparer oversight effort and applies to the same individuals who are required to pass a new Registered Tax Return Preparer competency test.

Certified Public Accountants, attorneys and Enrolled Agents are exempt from this 15-hour CE requirement and test requirement because they already meet separate requirements. Non-signing preparers supervised by CPAs, attorneys or Enrolled Agents in law, accounting, and recognized firms (see Notice 2011-6) also are exempt from the continuing education and test requirements, as are tax return preparers who do not prepare any Form 1040 series returns.

The 15 hours of continuing education must include 10 hours of federal tax law, three hours of federal tax law updates and two hours of ethics each calendar year. Return preparers must provide their Preparer Tax Identification Numbers to the CE providers so their continuing education can be properly reported to the IRS.

Completion of the CE requirement for these preparers is a condition for the annual renewal of the PTIN, which is required to prepare federal tax returns. The requirement is prorated for preparers who obtain a PTIN during the year.

All individuals with an IRS continuing education requirement, including Enrolled Agents and Enrolled Retirement Plan Agents, can access a listing of IRS Approved Providers at www.IRS.gov/taxpros/ce. The list is updated regularly.

IRS Approved Providers

To date, 163 providers have applied and been approved through the new provider application process launched in December 2011 ([IR-2011-115](#)). Providers 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 an IRS Accrediting Organization [at this time, the National Association of State Boards of Accountancy (NASBA) is the only IRS Accrediting Organization] as a provider of CE to Registered Tax Return Preparers, Enrolled Agents, and Enrolled Retirement Plan Agents, or
- Any other professional organization, society or business recognized by the IRS as a provider of CE to Registered Tax Return Preparers, Enrolled Agents, and Enrolled Retirement Plan Agents.

Accredited educational institutions must now register for their programs to qualify for IRS CE credit. Previously, Enrolled Agents and Enrolled Retirement Plan Agents could obtain IRS CE credit for completing qualified continuing education at an accredited educational institution even if the educational institution did not register with the IRS.

Instructions for individuals and organizations interested in becoming an IRS approved CE provider or IRS Accrediting Organization are available on the [IRS Continuing Education Providers](#) page.