



September 2019

## Fact Sheet for VITA/TCE Partners and Volunteers

### Filing Season 2020: Continuing Education Credits

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

#### **Background:**

IRS tax 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 and/or quality reviewer in the IRS Stakeholder Partnerships, Education and Communication (SPEC) Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs.

The VITA/TCE program is approved to provide 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)
- Certified Financial Planners (CFP)
- California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)  
CTEC is responsible for registering non-credentialed tax preparers for the state of California.

Attorneys and Certified Public Accountants may also 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 in LLT and complete the following fields on the “My Account Page” in addition to the required fields:
  - Select a Professional Status (*Non-credentialed tax return preparers must be participating in the AFSP Program to be eligible for CE credits*).
  - Name as listed on Preparer Tax Identification Number (PTIN) Card (Required if the volunteer has a PTIN number).
  - PTIN Number (*PTIN is required for EA and non-credentialed tax return preparers in AFSP and any volunteer with a valid PTIN number who would like their credits posted to their PTIN Account*).
  - CTEC Number (*Required for all CTEC registrants*)
- 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; and
  - 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 80% or above.
- Have a valid PTIN for CE credits that will be reported to the PTIN holder's account. To see if you are required to have a PTIN see [PTIN requirements for Tax Return Preparers](#). **Note:** Attorneys, CPAs and CFPs are NOT required to have a PTIN to earn the CE credits. If a PTIN number is provided the CE hours will be added to their PTIN account.
- Complete a minimum 10 hours of volunteer services as a VITA or TCE quality reviewer, tax return preparer and/or tax law instructor.
- Provide the partner/site coordinator with a signed Form 13615, Volunteer Standards of Conduct Agreement, 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. An additional 4 hours of CE credits can be earned by certifying in a specialty course (e.g. Health Savings Accounts, Military, International, Puerto Rico or Foreign Student). Volunteers can earn a maximum of 18 CE credit hours.

**CE credits are provided as follows to quality reviewers, instructors and tax return preparers after completion of the requirements above:**

Tax Law Certifications	CE Credit hours
VSC (Ethics)	1
Federal Tax Law Updates	3
Federal Tax Law	10
Specialty Federal Tax Law Course	4
<b>Total allowable CE credits</b>	<b>18</b>

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

**SPEC partner requirements**

- Share the requirements for seeking continuing education credits with volunteers at the beginning of the filing season.
- SPEC partners, site coordinators or AARP local coordinators must review Form 13615, Volunteer Standards of Conduct Agreement, to make sure all required fields are completed, and the volunteer completed the required certifications. Please refer to Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, for additional information.
- For all volunteers who have met the qualifications and are requesting CE credits:
  - 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 13615 as the approving official.
  - For sites closing April 15, submit completed Forms 13615 by **April 30** to your SPEC relationship manager.
  - For year-round sites, submit a completed Form 13615 **monthly** after April 30 once CE requirements are met.

**Issuance of CE Credit Certificates:**

- CE credit certificates will be available by the end of July for print on the VITA/TCE Central homepage of LLT for each volunteer that has met all requirements of the program. There will be an option to the right of the page that indicates “Click here” to open your CE Credit Certificate. Volunteers must select a Professional Status on the My Account Page of LLT to generate a certificate.

- In addition, for all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. To view continuing education credits in a PTIN account, go to [the PTIN system login page](#). Keep in mind a valid PTIN is required prior to certifying.
- Certified Financial Planners must self-report their CE credits to the CFP Board. Guidance is available at [www.cfp.net](http://www.cfp.net).
- Attorneys and CPAs must 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. IRS 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 1 hour of ethics training from another [IRS Approved Provider](#).

### **How and when will I get my record of completion?**

After completing the required continuing education requirements and renewal of PTIN for the upcoming year, the volunteer will receive an email from TaxPro\_PTIN@irs.gov with instructions on how to elect to participate. They will receive their record of completion in the online secure mailbox. After notification they qualify, the volunteer must sign the Circular 230 Agreement in their PTIN account and the AFSP Record of Completion will be viewable/printable from their secure mailbox in the PTIN system.

For more information about the program, see <http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>.