



Annual Filing Season Program Participants Continuing Education Requirements

All IRS Continuing Education requirements, including Annual Federal Tax Refresher (AFTR) course and test, must be completed annually by December 31.

Preparers exempt from the AFTR course and test must have valid applicable credentials or qualifying designations on December 31.

Return Preparer Categories	Description of preparer category	Annual Federal Tax Refresher (AFTR) Course & Test	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
AFTR Course Exempt Preparers						
State-Based Return Preparer Program Participants						
Oregon Board of Tax Practitioners	Return preparers who are registered with Oregon	Exempt from AFTR Course & Test	3	10	2	15
California Tax Education Council (CTEC)	Return preparers who are registered with CTEC					
Maryland State Board of Individual Tax Preparers	Return preparers who are registered with Maryland					
Organization-Based Return Preparer Program Participants						
Former IRS Registered Tax Return Preparers (RTRP)	Return preparers who passed the RTRP test	Exempt from AFTR Course & Test	3	10	2	15
IRS Special Enrollment Exam (SEE) Part 1	Tax preparers who have passed the SEE Part one examination within the past three calendar years; e.g., for filing season 2023, return preparers must have passed within calendar years 2020, 2021 or 2022.					

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IRS Volunteer Income Tax Assistance (VITA) volunteer	VITA quality reviewers, instructors and preparers who pass the advanced VITA examination with Active PTINs. See Fact Sheet for additional information.	Exempt from AFTR Course & Test	3	10	2	15
Accreditation Council for Accountancy and Taxation (ACAT)	Return preparers who hold an Accredited Tax Preparer (ATP) or Accredited Business Accountant/Advisor credential (ABA).					
Credentialed Return Preparers						
Certified Public Accountant (CPA)	A person who is duly qualified to practice as a CPA in any state.	Exempt from AFTR Course & Test Note: Exempt as long as preparer holds current credential	3	10	2	15
Attorney	A member in good standing of the bar of the highest court of any state.					
Enrolled Retirement Plan Agent (ERPA)	A retirement plan professional enrolled to represent clients before the IRS.					
Enrolled Agent (EA)	A person enrolled to practice before the IRS with unlimited practice rights.	Exempt from AFTR Course & Test Note: If an EA opts to take an AFTR course, they will not receive credit toward their EA CE requirements	3	10	2	15

Non-Exempt Return Preparers – AFTR Course is REQUIRED						
Non-exempt or non-credentialed preparer	All other non-credentialed return preparers who do not meet one of the exempt categories listed above	6-hour AFTR course and test is required annually	N/A	10	2	18