



Annual Filing Season Program

Annual Federal Tax Refresher (AFTR) Course

For Courses Offered in 2024
Comprehension Test Parameters

Integrity	<p>The comprehension test must be handled with the utmost integrity by the Continuing Education (CE) provider, which prohibits the distribution of test questions and answers. This means students should not be permitted to view or receive a scored test, and no evaluative feedback that includes the test question or answer is allowed. Providers may only direct the student to the domain and tax topic from the Course Outline they failed and need to review, not to specific questions.</p>
Test Delivery	<p>The AFTR course and comprehension test must be successfully completed by December 31 (midnight local time of the student) to receive CE credit. There are no exceptions. The deadline must be included in the program syllabus and advertisements.</p>
Questions	<p>Each AFTR test will include 100 questions that assess a student's comprehension of each of the 3 domains on the AFTR Course Outline. Each AFTR test will consist of ONLY multiple-choice questions with 4 potential answers and only 1 correct answer. Test questions should not follow the exact order of the AFTR Course Outline. Review questions are not required in the AFTR course, but if you do use review questions, you may only use a maximum of 18 and cannot reuse review questions as test questions. The test is limited to a maximum of 10 lookup questions. Lookup questions require the student to do nothing more than look up the answer, such as a form number, schedule, line number or statutory amount and add little educational value. Lookup questions can be answered without reading or understanding the course material.</p>
Length	<p>A maximum of 3 continuous hours (180 minutes) will be allowed to complete the 100-question test. A visible countdown clock that cannot be paused or stopped must be utilized.</p>
Content	<p>Each topic and sub-topic highlighted in each of the 3 domains in the AFTR Test Reconciliation document must be tested. If questions are randomized, the algorithm must be set to ensure that every topic is tested on each attempt.</p>
Passing Score	<p>Students must answer a minimum of 70% of the test questions correctly to pass an AFTR course comprehension test.</p>
Attempts	<p>Multiple test attempts are permitted; however, a student must receive a different version of the test at every third test attempt. For every third test version, at least 50% of the test questions must differ from the questions in the last test. The size of the test bank limits the number of test attempts. (e.g., 100 = up to 2 attempts, 150 = up to 4 attempts, 200 = up to 6 attempts, etc.). Advertisements should not state that students have unlimited test attempts.</p>