

# FACT SHEET

## Continuing Education Credit for Enrolled Agents and Other Tax Return Preparers



August 2014

### Key Messages

- The VITA and TCE programs are approved to provide Continuing Education credits for Enrolled Agents and Other Tax Return Preparers.
- Enrolled Agents and Other Tax Return Preparers:
  - Must certify at the Advanced level in tax law using Link & Learn Taxes before beginning volunteer service;
  - Must meet minimum tax volunteer requirements as instructors or as quality reviewers/tax return preparers;
  - Can receive up to 14 hours of CE credits as quality reviewers or tax return preparers;
  - Can receive up to 8 hours of CE credits as tax law instructors;
  - Can receive up to 18 hours of CE credits by meeting the requirements for quality reviewers/tax return preparers and instructors;
- SPEC partners must validate completion of CE requirements using Form 13615, Volunteer Standards of Conduct Agreement.
- SPEC will issue a CE certificate to the volunteer upon completion of all program requirements.
- Enrolled Agents and Other Tax Return Preparers cannot be compensated for their work as instructors or quality reviewers/tax return preparers if they are seeking CE credits.
- If qualified, an AFSP Record of Completion will be available for printing in the PTIN holders' account.

*This document provides information to SPEC partners about the availability of Continuing Education credits for Enrolled Agents and Other Tax Return Preparers.*

### Background

Stakeholder Partnerships Education and Communication (SPEC) is an approved provider during Filing Season 2015 for Continuing Education (CE) Credits for Enrolled Agents (EA) and Other Tax Return Preparers (OTRP). An OTRP is a tax return preparer not classified as an Enrolled Agent or Enrolled Retirement Plan Agent (ERPA). Attorneys, Certified Public Accountants or Certified Financial Planners can also qualify, depending on the policies of their state or national licensing board. CE credits can be earned after taking the appropriate coursework and volunteering as a Quality Reviewer and/or Tax Law Instructor at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site. New for 2015, Tax Return Preparers who meet the requirements can also receive CE credits.

### Available Continuing Education Credits

Enrolled Agents and OTRPs can work as volunteers for the VITA and TCE programs and qualify for CE credits if they:

- Complete the Volunteer Standards of Conduct (VSC) Training and pass the VSC test;
- Certify in tax law at the Advanced level in Link & Learn Taxes;
- Volunteer as a VITA or TCE quality reviewer, tax return preparer or tax law instructor; and
- Have a valid Preparer Identification Number (PTIN)

Enrolled Agents or OTRPs can receive up to 14 hours of CE credits for certifying in tax law at the advanced level and volunteering as quality reviewers or tax return preparers, and up to 8 hours for certifying at the advanced level and serving as tax law instructors. A volunteer, who completes the requirements of a quality reviewer and instructor, can receive up to a maximum of 18 hours of credits.

### New Voluntary Annual Filing Season Program (AFSP) announced for 2015 and beyond

A new voluntary AFSP was launched by the Return Preparer Office (RPO) on June 26, 2014. This program allows OTRPs or unenrolled return preparers to obtain an AFSP Record of Completion for participation in an annual continuing education program. See link for more information about the program:

<http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>.

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As a VITA/TCE participant, an OTRP with a reported PTIN will get the following continuing education credit for participation during Filing Season 2015:

- OTRPs who complete all required VITA/TCE continuing education and volunteer hours will be **exempt** from the Annual Federal Tax Refresher Course (component of the AFSP).
- For the 2016 AFSP, all VITA OTRPs with a PTIN will be eligible for the AFSP - Record of Completion by completing the required continuing education and volunteer hours, except they will need one additional hour of ethics (two are required for the AFSP).
- For 2015 AFSP, only VITA Quality Reviewers and/or Instructors with a PTIN who participated in the VITA program for filing season 2014 will be eligible for the 2015 AFSP Record of Completion and will receive the credit described above.
- VITA/TCE sites will report this data to SPEC who will then report directly to RPO.

### Call to Action

IRS partners are encouraged to help interested volunteers and professionals meet their certification requirements. More information about all IRS Continuing Education programs available for Tax Professionals is on the [for Tax Pros](#) website. Your relationship manager will provide contact information about potential volunteers who submit [Form 14310, VITA/TCE Volunteer Sign Up](#) and indicate they are interested in obtaining CE credits.

### Volunteer Requirements:

- I. To qualify for IRS CE Credits as a **Quality Reviewer, Tax Return Preparer** or as an **Instructor**, an Enrolled Agent or Other Tax Return Preparer must:
  1. Notify a SPEC partnering organization that he/she is seeking credits as a quality reviewer, a tax return preparer and/or an instructor and provide the organization with his/her PTIN;
  2. Register and include his/her PTIN and name (if applicable) in Link & Learn Taxes when certifying in tax law at the "Advanced level";
  3. Complete VSC training and pass the VSC Test;
  4. Certify at the "Advanced level" using Link & Learn Taxes before beginning his/her volunteer service;
  5. Provide the SPEC Partner with Form 13615, printed from Link & Learn Taxes, reflecting the volunteer certifications completed;

### In addition:

- II. A **Quality Reviewer** must review tax returns for accuracy at a VITA or TCE site for a minimum of 10 hours.
- III. A **Tax Return Preparer** must prepare accurate tax returns at a VITA or TCE site for a minimum of 10 hours.
- IV. An **Instructor** must certify and teach for a minimum of 4 hours in one or more specialty certification levels, which includes: Health Savings Accounts (HSA), Puerto Rico, Military, International, and Cancellation of Debt (COD).

### SPEC Partner Requirements:

SPEC partners play a critical role in protecting the integrity of this program. Therefore, SPEC partners must take the following actions to ensure proper credit is provided:

1. Communicate to volunteers the importance of accurately reporting their PTIN in Link & Learn Taxes;
2. Validate the volunteer's PTIN and name, if applicable, on the PTIN card;
3. Document the number of hours an Instructor spends teaching specialty certifications;

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4. Document the number of hours a Quality Reviewer spends at a site reviewing returns;
5. Document the number of hours a Tax Return Preparer prepares returns at a site;
6. Provide a completed and signed Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, by April 30 (for sites closing by April 15) to your SPEC relationship manager when the volunteer meets all requirements to qualify for CE Credits. For year-round sites, provide that information each month thereafter, once CE requirements are met.

**\*\*Note:** The hours for an individual certifying at the advanced level and volunteering as a quality reviewer and a tax return preparer are interchangeable, but when combined, the total credits will not exceed the total of 14 hours.

### SPEC Requirements:

SPEC will perform administrative duties to facilitate processing of the Continuing Education Credits:

1. Forms 13615 will be reviewed for accuracy by the Territory Offices;
2. Documentation will be retained by the SPEC Headquarters Office for a term of 4 years, as prescribed by the RPO;
3. SPEC will issue CE certificates, at the conclusion of the filing season, to each volunteer who has met all requirements of the program;
4. RPO will issue the AFSP Record of Completion for OTRPs through the PTIN System once all of the requirements have been met; and
5. Report PTINs to the RPO, if applicable.

### Continuing Education Credits are provided as follows to Quality Reviewers, Instructors and Tax Return Preparers:

Volunteer Position	Tax Law Update CE Credits	Federal Tax Law CE Credits	VSC (Ethics) CE Credits	Instructor Specialty Tax Law Credits	Total CE Credits
Quality Reviewer	3	10	1	-	14
Tax Return Preparer	3	10	1	-	14
Instructor	3	-	1	4	8
Quality Reviewer or Preparer <u>and</u> Instructor	3	10	1	4	18

**Quality Reviewer** - A volunteer who certifies at the Advanced Level and who reviews, for accuracy, a tax return prepared by another volunteer is entitled to up to 14 credit hours.

**Tax Return Preparer** - A volunteer who certifies at the Advanced Level and who meets all requirements of a tax return preparer and prepares accurate tax returns is entitled to up to 14 credit hours.

**Instructor** - A volunteer who certifies at the Advanced Level and who teaches tax law in one or more of the specialty certification courses to VITA/TCE volunteers is entitled to up to 8 credit hours. For example, credit can be provided for certifying and teaching tax law in the following areas: Military, International, Cancellation of Debt, Health Savings Accounts, Foreign Students or Puerto Rico tax law.

**Quality Reviewer/Tax Return Preparer and Instructor** - A volunteer who certifies at the Advanced Level and who meets all requirements of a Quality Reviewer or a Tax Return preparer **and** Instructor is entitled to a **maximum of 18 hours** of CE credits. **Note:** Combined Maximum credits are 18 hours for serving as an Instructor and Quality Reviewer/Tax Return Preparer.