

FACT SHEET *Continuing Education Credits for SPEC VITA/TCE Partners and Volunteers*



Key Messages:

- The VITA and TCE programs are approved to provide Continuing Education credits for volunteers meeting certain certification requirements.
- Instructors can now earn credit for certifying in Federal Tax Law and instructing basic, advanced, or a specialty course.
- Volunteers can earn a **maximum** of 18 CE credit hours.
- All volunteers requesting CE credits are required to meet tax law certification requirements via Link & Learn Taxes.
- Must meet minimum volunteer requirements as an instructor, tax return preparers, and/or quality reviewers
- Enrolled Agents and Non-credentialed tax return preparers must have a valid PTIN to obtain CE credit.
- Volunteers cannot be compensated for their work as instructors, quality reviewers, or tax return preparers if they are seeking CE credits.
- 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.
- If qualified, an AFSP Record of Completion will be available for printing in the PTIN holders' account.

Background:

IRS Stakeholder Partnerships, Education and Communication's (SPEC) VITA/TCE Programs are approved to provide IRS Continuing Education (CE) credits for Enrolled Agents (EAs) and non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP). Other tax professionals such as Attorneys, Certified Public Accountants (CPA) or Certified Financial Planners (CFP) may also qualify for CE credits depending upon their state licensing requirements or National Boards of Standards. Therefore, they must present their CE certificates to their governing board for approval. Volunteers can earn CE credits by completing the required tax law certifications and serving as an IRS tax law-certified volunteer instructor, tax return preparer, and/or quality reviewer in the SPEC Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) Programs.

New for Filing Season 2016, Instructors can now receive credit for certifying in Federal Tax Law and instructing basic, advanced and/or a specialty course up to a maximum of 18 credit hours. Also, all volunteers can earn an additional 4 hours for certifying in a specialty course.

Volunteer Requirements:

All volunteers requesting CE Credits must:

- Have a valid Preparer Tax Identification Number (PTIN) for CE credits to be reported to the PTIN holder's IRS PTIN account. To see if you are required to have a PTIN see [PTIN requirements for Tax Return Preparers](#).
- Must register in Link & Learn Taxes using their PTIN number and complete the following certifications before beginning volunteer service:
 - Volunteer Standards of Conduct (VSC) Training and pass the VSC test with a score of 80% or higher;
 - Intake/Interview & Quality Review Training; and
 - Certify to the Advanced level in tax law.
- Complete a minimum of 10 hours volunteer service 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, 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.

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

Tax Law Certifications	CE Credit hours
VSC (Ethics)	1
Federal Tax Law Updates	3
Federal Tax Law	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	18

Volunteers who are participating in the SPEC VITA/TCE Programs as an IRS-tax law certified volunteer **cannot** receive compensation for any activities for which they are requesting CE credits.

SPEC Partner Requirements

- SPEC partners/site coordinators must validate the volunteer’s completion of CE requirements using Form 13615, Volunteer Standards of Conduct Agreement.
- For all volunteers who have met the qualifications and are requesting CE credits:
 - Complete and sign the *Continuing Education Credits* section of Form 13615, and submit by April 30 to your SPEC relationship manager.
 - Submit a completed Form 13615 each month thereafter once CE requirements are met.

For additional guidance on partner responsibilities, refer to [Publication 4396-A Partner Resource Guide](#).

How do I receive my CE Credits?

Upon completion of all program requirements, SPEC will issue CE certificates at the conclusion of the filing season to each volunteer that has met all requirements of the program. In addition, for all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. Enrolled Agents and Non-credentialed tax return preparers must have a valid PTIN.

What is the IRS Annual Filing Season Program (AFSP)

The Annual Filing Season Program launched by the Return Preparer Office (RPO) 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 (CE). This program allows them to obtain an AFSP Record of Completion for participation in an annual continuing education program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. See link for more information about the program: <http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>.