



Department of Treasury
IRS Continuing Education Processing Center
P.O. 1559 Sacramento, CA 95812

Letter	2023 Annual Federal Tax Refresher Course Information
Letter Date	3/31/2023

2023 Annual Federal Tax Refresher (AFTR) Course

This letter provides guidance to Continuing Education (CE) Providers for developing the AFTR Course and Exam to support the voluntary 2024 IRS Annual Filing Season Program. If you're participating as an AFTR course provider, this packet includes links to the following:

1. [Updated AFTR Course Outline](#)
2. [Updated AFTR Course Outline Reconciliation Form](#)
3. [Word Count Formula](#)
4. [Updated AFTR Comprehension Test Parameters](#)
5. [Annual Filing Season Program CE Requirements-AFTR Exemption Chart \(Pub 5646\)](#)
6. [Updated AFTR Exam Reconciliation Form](#)

Note: Please review our AFTR [Frequently Asked Questions](#) when developing your course material and test.

What You Need to Know

Annual Filing Season Program:

- The Annual Filing Season Program is open to all tax return preparers but is primarily for non-credentialed return preparers who aspire to a higher level of professionalism. The 2023 AFTR Course is required continuing education for Annual Filing Season Program participants that do not meet certain exemptions (link #5 above). The 2023 AFTR Course and Test are required to be completed during 2023 by those return preparers to fulfill a requirement to be Annual Filing Season Program participants during 2024. For more information about the Annual Filing Season Program, visit the TaxPros webpage at <https://www.irs.gov/tax-professionals/annual-filing-season-program>.

Annual Federal Tax Refresher (AFTR) Course

- The AFTR Course is a high-level, **basic 1040 “refresher” course focusing on tax law and the preparation of 2023 individual tax returns**. Please visit www.irs.gov/newsroom/tax-reform-guidance for the latest in 1040 guidance.
- The AFTR Course Outline (link #1 above) reflects the flow of the 1040 and Schedules 1-3, listing the topics you must cover. If the AFTR course material does not follow the AFTR Course Outline, an AFTR Course Outline Reconciliation Form should be used (link #2 above).
- Overview topics (2.12 on the Course Outline) should not go into depth but should be kept at a high level of understanding since not all preparers will encounter these topics.
- You must provide detailed written material to aid students in preparing for and taking the exam, regardless of the delivery method. Course material should only include the subject areas on the AFTR Course Outline. New legislation enacted after the 2/22/2023 revision date of the AFTR Course Outline may be voluntarily incorporated into the course. If the AFTR Outline requires coverage of a topic, you should test on the most current/accurate material you presented in the course.
- **The AFTR Course must be exactly 6 hours in length.** You should use the Word Count Formula (link #3 above) to verify credit hour calculations for a self-study delivery method.
- Your AFTR course material must include information regarding a preparer's requirement to sign the Circular 230 consent to receive the Annual Filing Season Program Record of Completion.

AFTR Comprehension Test:

- We've updated the AFTR Test Parameters (link #4 above). Please consider each section of the

test requirements carefully.

- In addition to the 6-hour AFTR Course, there will be a 3-hour maximum, timed continuous test. CE providers must have a clock displaying the test time remaining.
- Each AFTR test must contain at least one question for each topic on the AFTR Course Outline. A test reconciliation is required to ensure all topics are tested (link #6 above), and there are test bank requirements for every third test attempt.
- You 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.

Annual Filing Season Program Exempt/Non-exempt CE Chart:

- You should know which return preparer categories are exempt and which are non-exempt from the AFTR Course and Exam.
- You and your students should know that if an enrolled agent elects to take an AFTR course, they will not receive credit toward their enrolled agent CE requirements.
- You should add a link to the Annual Filing Season Program CE chart (link #5 above) to your advertisements for AFTR or an appropriate location on your website so your students are completely aware of the Annual Filing Season Program CE requirements before they purchase.

AFTR Start and End Dates

<u>Activity</u>	<u>Start Date</u>	<u>End Date</u>
Secure the AFTR course number in the CE Provider System	April 1, 2023	October 1, 2023
Offer AFTR course to students	June 1, 2023	December 31, 2023
Upload AFTR PTIN course/test completion records	June 1, 2023	December 31, 2023 (Within 10 business days Oct-Dec)
Student's timeframe to complete CE requirement for Annual Filing Season Program (link #5 above)	January 1, 2023	December 31, 2023

AFTR Course/Test Review by the IRS:

- The CE team will call everyone who gets an AFTR program number to discuss a review of your course and test.
- The AFTR Exam Reconciliation is required to identify from your comprehension test the domain, tax topic number and page number in the course material where the IRS can find the answer.
- All AFTR documentation (course material, test, reconciliation, etc.) must be submitted in Word or PDF format, even if the material is web-based.

Additional Information

We welcome you to participate as an AFTR course provider in 2023. We hope you find this packet helpful, but should you have any questions, please send them to the CE mailbox at rpo.ce@irs.gov.

You'll receive an invitation in your CE Provider secure mailbox soon to participate in a call to learn more about the current AFTR course/test and Annual Filing Season Program requirements.