

**Internal Revenue Service
Annual Filing Season Program Requirements**

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
1. AFTR Course Exempt Preparers						
- State based return preparer program participants						
Oregon Board of Tax Practitioners	Return preparers who are currently registered with Oregon	N/A (Exempt)	3	10	2	15
California Tax Education Council (CTEC)	Return preparers who are currently registered with CTEC					
Maryland State Board of Individual Tax Preparers	Return preparers who have passed the Maryland examination					
New York state	Return preparers who have passed the New York examination					
- Organization based return preparer program participants						
Former IRS Registered Tax Return Preparers	Return preparers who passed the RTRP test	N/A (Exempt)	3	10	2	15
IRS Special Enrollment Exam (SEE) Part 1	Tax preparers who have passed the Special Enrollment Exam Part I within the past two calendar years. i.e. for filing season 2016, return preparers must have passed within calendar years 2014 or 2015					
IRS Volunteer Income Tax Assistance (VITA) volunteer	VITA quality reviewers, instructors and preparers who pass the basic and/or advanced VITA examination with active PTINs					
Accreditation Council for Accountancy and Taxation (ACAT)	Return preparers who hold either an Accredited Tax Preparer (ATP) or the Accredited Business Accountant/Advisor (ABA) credential					
2. Non-exempt preparers – AFTR Course 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
3. Credentialed preparers - AFTR Course Exempt						
Certified Public Accountant (CPA)	Exempt as long as preparer holds active credential	N/A (Exempt)	3	10	2	15
Attorney						
Enrolled Retirement Plan Agent (ERPA)						
Enrolled Agent (EA)	Exempt as long as preparer holds active credential	N/A (Exempt) Note: If an Enrolled Agent opts to take an AFTR course, they will not receive credit toward their Enrolled Agent CE requirements	3	10	2	15