

**Annual Filing Season Program
Annual Federal Tax Refresher (AFTR) Course**

For Courses Offered in 2016

Comprehension Test Parameters

1. Integrity	The comprehension test must be handled with the utmost integrity by the return preparer and continuing education provider, which prohibits unauthorized distribution of test questions and answers.
2. Test Delivery	AFTR course and comprehension test must be successfully completed by December 31st (midnight local time of the student) to receive continuing education credit.
3. Questions	Each AFTR test will include 100 questions that assess a return preparer's comprehension of each of the three domains on the AFTR course outline. Each AFTR test will consist of only multiple choice questions with four potential answers and only one correct answer.
4. Length	A maximum of three continuous hours will be allowed to complete the 100 question test.
5. Content	All topics in each of the three domains highlighted in 'Annual Federal Tax Refresher Course Outline' document must be tested.
6. Passing Score	Return preparers must answer a minimum of 70% of the test questions correctly to pass an AFTR course comprehension test.
7. Attempts	Return preparers are permitted to attempt the test an unlimited number of times; however, a return preparer may only attempt a specific version of the test twice (i.e., a different version of the test will be given at least every 3rd test attempt by a return preparer). If a third test attempt is taken, a minimum of 50% of the test questions must be different than the questions in the prior test version.

3/22/2016