



Department of Treasury  
IRS Continuing Education Processing Center  
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## 2021 Annual Filing Season Program (AFSP)

The purpose of this letter is to provide guidance to Continuing Education (CE) Providers regarding the 2021 Annual Filing Season Program (AFSP). If you're participating as an Annual Federal Tax Refresher (AFTR) course provider, this packet includes links to the following:

1. [Updated AFTR Course Outline](#)
2. [Updated AFTR Course Outline Reconciliation Form](#)
3. [Updated Word Count Formula](#)
4. [Updated AFTR Comprehension Test Parameters](#)
5. [Updated AFSP exempt/non-exempt CE Chart](#)
6. [AFTR Course/Test Review including test reconciliation format](#)

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

## What You Need To Know

### AFTR Course:

- The AFTR course is a high level, **basic 1040 “refresher” course focusing on tax law pertinent to the preparation of 2020 individual tax returns**. Please visit [www.irs.gov/newsroom/tax-reform-guidance](http://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. 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 (2.11 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.
- Course material should only include the subject areas on the AFTR course outline. You must provide detailed, written material to aide students in preparing for and taking the exam, regardless of the delivery method.
- The AFTR course must be exactly 6 hours in length. The Word Count Formula should be used to double check credit hour calculations (link #3 above).
- It is important that your AFTR course material includes information regarding a preparer's requirement to sign the Circular 230 consent when prompted to receive the AFSP Record of Completion ([see video here](#)).

### AFTR Comprehension Test:

- In addition to the 6-hour AFTR course, there will be a 3-hour maximum, timed continuous test (link #4 above). A clock displaying remaining time is very helpful to students.
- The test is **limited to a maximum of 10 lookup questions**. Lookup questions are questions that ask for a form number, schedule, line number, or statutory amount and add little educational value. Lookup questions require the student to do nothing more than look up the answer and can generally be answered without having to read or understand the course material.
- All AFTR tests should 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 (link # 4 above).

## **AFSP exempt/non-exempt CE Chart**

- You should be aware of 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.
- We encourage you to add a link to the AFSP CE chart (link #5 above) to your advertisements for AFTR or to an appropriate location on your website so that your students are completely aware of the AFSP CE requirements prior to purchase.

## **AFTR Start and End Dates**

<b>Activity</b>	<b>Start Date</b>	<b>End Date</b>
Secure AFTR course number in the CE Provider System	April 1, 2020	October 1, 2020
Offer AFTR course to students	June 1, 2020	December 31, 2020
Upload AFTR PTIN course/test completion records	June 1, 2020	December 31, 2020 (10 business day reporting Oct-Dec)
Timeframe to complete CE requirement for AFSP (link #5 above)	January 1, 2020	December 31, 2020

## **AFTR Course/Test Review by the IRS – link #6 above**

- The CE Team will be calling everyone who gets an AFTR program number to discuss a possible review of your test and course if deemed necessary.

## **Additional Information**

We look forward to your participation in the voluntary 2021 Annual Filing Season Program. 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 AFSP requirements.

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](mailto:rpo.ce@irs.gov).

For more information about the AFSP, visit <https://www.irs.gov/tax-professionals/annual-filing-season-program>.