



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

2022 Annual Federal Tax Refresher (AFTR) Course

The purpose of this letter is to provide guidance to Continuing Education (CE) Providers for developing your AFTR Course and Exam in support of the 2023 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. [Word Count Formula](#)
4. [Updated AFTR Comprehension Test Parameters](#)
5. [AFSP exempt/non-exempt CE Chart](#)
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 (AFSP):

- The AFSP is open to all tax return preparers but is primarily for non-credentialed return preparers who aspire to a higher level of professionalism. The 2022 AFTR Course is required continuing education for AFSP participants that do not meet certain exemptions (link #5 above). The 2022 AFTR course and test are required to be completed during 2022 by those return preparers to fulfill a requirement to be AFSP participants during 2023. For more information about the AFSP, 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 pertaining to the preparation of 2022 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 that must be covered. 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 (2.13 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 2/4/2022 revision date of the outline may be voluntarily incorporated into the course. If the topic is required to be taught per the AFTR outline, you should test on the most current/accurate material you presented in the course.
- **The AFTR course must be exactly 6 hours in length.** The Word Count Formula (link #3 above) should be used to double-check credit hour calculations for a self-study delivery method.
- 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:

- Note that the AFTR Test Parameters (link #4 above) have been revised for 2022. 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. A clock displaying the remaining time must be utilized.
- 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.
- The test is limited to a maximum of 10 lookup questions. Lookup questions 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 reading or understanding the course material.

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 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

<u>Activity</u>	<u>Start Date</u>	<u>End Date</u>
Secure AFTR course number in the CE Provider System	April 1, 2022	October 1, 2022
Offer AFTR course to students	June 1, 2022	December 31, 2022
Upload AFTR PTIN course/test completion records	June 1, 2022	December 31, 2022 (10 business day reporting Oct-Dec)
Student’s timeframe to complete CE requirement for AFSP (link #5 above)	January 1, 2022	December 31, 2022

AFTR Course/Test Review by the IRS:

- 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.
- 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 answer to the question can be found.
- 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 2022. 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 AFSP requirements.