

**Quarterly Provider Calls**  
**September 17, 18, 19, 20 2019**

**Instructor Credit Reporting**

- When giving instructor credit, check the box for instructor credit and put ALL the hours they earned as instructor and for preparation of the program in the CE system as instructor hours. Do not report the time giving the presentation as a regular entry. Example: program is for one credit hour. The instructor not only instructs the program for one hour, but also spends two hours (max) in preparation for the program. The instructor would get 3 credit hours (which is > the 1 credit hour given to participants) and it all must be entered under instructor hours. This is the only place you can report MORE credit hours than is secured for that program. This way, we know what was allocated for the instructor. If you need assistance in instructor hour reporting, please see the CE Provider User Guide, section 9.5.1, adding PTINs. Because the system sees a duplicate record when you try to split between instructor credit (the preparation) and the instructor giving the program (student portion), the one sent most recently would overwrite the first one. If you try to report them separately and only the credit hours are different, the latest record received will be the one in the PTIN account. In this case, it would be the one credit hour instead of three.
- If you are reporting instructor credit, it is the responsibility of the tax professional to tell you if they've already received any instructor credit from another Provider, but you also should ask the preparer. As a reminder, an Enrolled Agent can have a maximum of 6 instructor credits per year and an unenrolled preparer can have 4. This maximum not only includes time instructing, but also preparation time.

**Removing and Resubmitting PTIN Records**

- Please allow at least 24 hours after removing a record to resubmit the corrected record. Example: you should have reported one credit hour for a program instead of two which was obtained when the program received a number. You reported two and then you realized this person was only in attendance for one of the two hours of the program. You want to "remove" the first record (the two-credit hour record), wait at least 24 hours, then send the corrected record. If two records get in the same batch to be sent to the PTIN system, the last record sent will be the one posted. In this case, if the removal had a time stamp slightly before the correct record but within the same batch, the PTIN system would not remove the record, but would see the correct record as a duplicate since everything is the same in the PTIN record except the number of credit hours. So please – wait at least 24 hours after removing a record to ensure the correct record gets posted in the PTIN account.
- If you send incorrect PTIN records, you can only "remove" them by going to the programs/manual PTIN area and hitting the "remove" in the table for that program number for that PTIN. If you sent an entire batch with the incorrect program number, you would have to remove them one by one the way the system is currently set up. Unfortunately, if this happens now, we must have a programmer remove the records and it does take some time with a large batch. We do not have a good solution for a large

batch of records, but we're working on a solution and we'll notify you when we have it! In the meantime, you will need to notify us via your secure mail account in the CE system and provide the file of records to remove. Allow us several business days to accomplish this. While you're waiting for us to find a better solution, please double check your large files of records prior to sending.

### **Adding/Removing Programs**

- Whenever you add or remove a program, your registration or renewal letter will have that program(s) appended to the bottom of the letter in the grid with all the program numbers. Once you add a program, you should be able to view it in the program/manual PTIN area or your letter 4866 (initial registration) or letter 4866R (renewal). This includes AFTR program numbers as well.

### **2020 Renewals Reminders**

No changes to the renewal process for 2020, but here are some reminders:

- Renew for Calendar Year 2020 by December 31, 2019 – anyone who will be offering continuing education for IRS credit at ANY time during 2020. Even if you don't offer until the fall of 2020, you are required to be renewed with us if you want to hold yourself out as IRS-approved. Once you lapse (Jan 1, 2020), you cannot hold yourself out as an IRS-approved CE Provider and you will no longer be on the IRS Provider CE Public Listing. And you will pay a late fee if you don't renew on time:
  - \$100 if in Jan
  - \$150 if in Feb
  - \$200 if in March or later

**Note: The late fees are in ADDITION to the annual fee of \$460.**
- The first action you should take before you begin your renewal is to export your program listing (see CE Provider User Guide 9.2, Exporting Program Information). That way, you can determine ahead of time what programs you will keep and what programs you will not renew.
- Once you begin the renewal process, you may stop at any time and the renewal application will automatically save. When you re-enter your account, it will automatically pick up from where you left off.
- A reminder about programs: if you are not reporting PTINs in 2020 against old program numbers and/or the program doesn't have current tax law incorporated, please do not retain those programs during the renewal process. We are talking to you about these during our random Provider reviews. During renewals is a perfect time to clean up the programs in your account! Export your programs ahead of time and evaluate each individual program in your 2019 CE Provider account to be prepared for the opening of renewals. The best rule of thumb is a program number must be in your account for the year you will need to report PTINs – in other words, the program must be in the account for the year in the completion date. Example: if you remove a program number during your 2020 renewal, you will only be able to report PTINs with completion dates through 12/31/19. However, if you just received a PTIN for a 2019 completion date, you can still

report that PTIN after 12/31/19, as long as that program is in your account for the completion date year.

- Reminder that you cannot add 2019 programs during your 2020 renewal, only programs to be offered in 2020. You would need to go back into your 2019 programs (click on 2019 at the top of the screen, it defaults to 2020) and select “add program”. When you do, it will give you a choice through Dec 31 of 2019, 2020, or 2019 AND 2020. If you want to offer a federal tax update in the fall that will carry over into the start of tax season, you will want to choose both. The number will be a 2019 number but will also be available for 2020. If you choose 2020, it will only be available for PTIN reporting in 2020. Make sure you select correctly! Tip: a federal tax law update is only an “update” when it’s new or changed law. If you have update programs that are past the “new or update” law phase, you should be obtaining a new program number as they are now federal tax law.
- After you finish the renewal process, a screen will be displayed that will give you your renewal letter, your PTIN/logo information, and your invoice. You can link to them at that time to print or save. You can also find them in your account at the bottom of your main page where it displays each year of applications. After you renew, please check your CE Provider on-line account at least once a month to get the latest News & Alerts and to ensure there are no secure mailbox messages for you. The PPOC will get the e-mails to the e-mail address in their Provider account alerting them to something in their secure mailbox. Please make sure you have identified IRS as a “safe sender” of messages and check your SPAM folder periodically to ensure no messages have been missed.

### **Annual Filing Season Program Reminders**

- Remember that all continuing education taken by preparers must be complete by midnight local time of the student on 12/31/19. This includes the AFTR and the additional CE to meet the exempt/non-exempt CE credit hours. The requirements for exempt and non-exempt preparers can also be viewed from the AFSP page as well.
- Remind your students they must take the last step in the process to get the Annual Filing Season Program Record of completion – signing the Circ 230 consent. The preparer can watch the video entitled “Completing the Circular 230 Consent” by searching for Annual Filing Season Program in the search bar and going to the link for the “Annual Filing Season Program.” This is also available by hitting the “Annual Filing Season Program Participants” link on the left-hand side of the tax professionals tab.
- We’re contacting CE Providers who offered AFTR courses/tests last year who haven’t gotten an “A” (or AFTR) program number for the current year. The AFTR program number is the only exception to getting a program number before your material is developed or ready to go. This was as a result of the Providers telling us they wanted to advertise, and we say you must have a program number to advertise...again, this IS the exception to that rule. We’re contacting these CE Providers so we can balance our resources and we can better accomplish that goal if we know what we have coming. **Reminder: the ability to get an AFTR program number will be gone on October 1, so please plan accordingly!**
- In addition, we will be contacting every Provider who did get an AFTR program number just to make sure you understand the requirements and we can answer any questions

you have at that time. We will not be reviewing every AFTR course/test, but we will let you know if our plan is to look at yours, especially if you are new to AFTR, have had adjustments after review in the past, or haven't had a review of your AFTR course/test in a while. We will let you know our plans when we call you. If you'd like to let us know when your material/test is ready, please send an e-mail to [rpo.ce@irs.gov](mailto:rpo.ce@irs.gov) and we'd be happy to call you.

- If we do look at your AFTR course/test, we will be asking for a 100-question test only. If you are allowing more than 2 tries at passing the exam, we will talk to you about your test bank. By getting a 100-question test without the test bank, we can make sure you are covering all areas in your exam questions in that sample test.

### **What we're finding when we're doing reviews**

We would like to share some information that might be helpful to you in understanding what we will be looking for in a review of a Provider. We have a few types of reviews, but we will be focusing on random and AFTR reviews. These tips should help you prepare for a review when you have one (every Provider will get one!). We are focused on educating you on the IRS CE Provider Standards and Circular 230 requirements so that you understand how to be fully compliant in the future.

### **RECORDKEEPING**

- Although sign in/sign out sheets are not a requirement, providers must have a way of verifying the attendance of participants for all in-person programs. While the instructor might be aware of late arrivals and early departures, a visual method does not provide a physical record of attendance. If you're offering an in-person program, we would expect for you to have some sort of attendance record and if you have a sign-in and sign-out sheet, then you know exactly the amount of CE hours to grant and we can match these to your PTIN uploads.
- The Agenda/Syllabus is a requirement for in-person programs, so Providers are required to outline the topics and total number of credit hours given to participants. For programs covering multiple subjects or days, adding dates and times to the schedule would provide a complete outline of the program for students, as well as confirming the time allocated to each topic or area.
- The number one deficiency that we are finding with Certificates of Completion are missing IRS program numbers. Remember that the program number is used by your students when they're matching records in their PTIN account. We have sample templates of the certificate and evaluation form on our website which show all the required elements for both documents.
- If you're covering a 3-hour program in a seminar that's held over multiple days, be sure that the program material can be pulled out (or highlighted) so that it's clear to the reviewer what the 3-hour program material is. You could use the syllabus to outline which chapters of a book were covered. The reviewer would rather not have to review 40 hours of material and would like to be able to hone-in on a specific portion. Once again, this is especially important when you have a component of federal tax update or

ethics in your multi-day seminar. This holds true for even a 1-day seminar if there are multiple topics or categories (federal tax law, federal tax law update, ethics, etc.).

- When possible, a user name and password, rather than a pdf for online self-study courses, is the preferred method. This would better enable the reviewer to see and understand the student's experience and how your system functions. The reviewer will notify you if they have difficulty accessing your site.

## PROGRAMS

- Discussions led by an instructor for IRS credit, which include stump the speaker programs, Q&A on a topic or an after-season discussion, dinner sessions, and lunch and learns MUST have an agenda and BE DOCUMENTED. These programs should be:
  - Led by a discussion leader both qualified and experienced in presenting the topics
  - Clearly documented in your CE Provider account with a program description that clearly explains the purpose and the method you will use
  - Documented by topics to fall back on in the event questions are not received from participants
  - Be recorded and retained either by detailed notes or a voice recording

We recently revised our FAQ on this subject and it can be found on our website at [irs.gov/taxpros/ce](https://irs.gov/taxpros/ce) under program/course guidance.

- If crossing categories, most preparers need Ethics, federal tax law update and federal tax law credits. Therefore, if you're offering seminars with all those categories, be sure that you can split out the categories and associated credit hours, so preparers get appropriate credits.
- The 80/20 rule allows a Provider to cover some non-federal tax related information in an IRS CE program. To be eligible, program material must have a minimum of 80% federal tax related subject matter, and then can have up to 20% of non-federal tax topics could be included. For example, a mix of 80% federal tax, and 20% state tax would be permissible; whereas a standalone state tax program does not qualify for IRS CE. A couple more of these examples are Social Security and Financial Planning.

## DELIVERY METHODS

- Providers offering an on-line program seem to have something in common... whether to choose "self-study" or "on-line" as the delivery method. This decision has stumped many providers over the years as we often hear providers say they chose both delivery types to be sure they've made the right selection! Tip: self-study means that the student will be taking the program by themselves and not as part of a scheduled session. They can take it whenever they choose, while going at their own pace. Even though the student might do it through your web site, it is still considered self-study,

not on-line. On the other hand, “on-line” does mean that the program will be delivered on-line, but it’s delivered at a set date and time to a group in a live session. A recorded webinar with a live Q&A session also falls into the delivery method of “on-line” since there is live interaction.

All the information above is covered in the Cir 230, the IRS CE Provider Standards and our FAQs and should be reviewed periodically.

**Reminder: Verifying CE staff members**

Recently we added several new review analysts to the IRS CE team. And, as expected, many PPOCs, and especially APOCs, are not familiar with their names. So, when you receive a telephone call or an e-mail from one of us, you can verify that person as being a member of the CE team by accessing the link we added called “IRS RPO CE Staff Directory”, under the Resources & Help section, on your CE Provider account home screen. This is a quick, easy way to verify the IRS CE team, staff members. We will keep this listing updated if there are any staff changes. In past newsletters, we gave you bios on Toni Vomo, Cedric Brown, and Stempet Flores who are currently the three review analysts that you might be hearing from. We may send you an e-mail if we are unable to contact you at the phone numbers you provided. Remember – if the review analyst takes the time to contact you, it is your responsibility to return the call or e-mail and to keep your contact information up to date in the CE system. In addition, there is no need to put the PPOC on the application as the APOC – the PPOC has all rights to do everything, so there is no need for the duplication.