

**Annual Filing Season Program
Annual Federal Tax Refresher (AFTR) Course
For Courses Offered in 2024
Comprehension Test Parameters**

1. Integrity	The comprehension test must be handled with the utmost integrity by the continuing education provider, which prohibits the distribution of test questions and answers. This means students should not be permitted to view or receive a scored test, and no evaluative feedback that includes the test question or answer is allowed. Providers may only direct the student to the domain and tax topic from the course outline they failed and need to review, not to specific questions.
2. Test Delivery	The AFTR course and comprehension test must be successfully completed by December 31 (midnight local time of the student) to receive continuing education credit. There are no exceptions . The deadline should be included in the program syllabus and advertisements.
3. Questions	Each AFTR test will include 100 questions that assess a student’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. Test questions should not follow the exact order of the AFTR Outline. The test is limited to a maximum of 10 lookup questions. Lookup questions require the student to do nothing more than look up the answer, such as a form number, schedule, line number or statutory amount and add little educational value. Lookup questions can be answered without reading or understanding the course material.
4. Length	A maximum of three continuous hours will be allowed to complete the 100-question test. A visible countdown clock that cannot be paused or stopped must be utilized.
5. Content	Each topic and sub-topic highlighted in each of the three domains in the Annual Federal Tax Refresher Test Reconciliation document must be tested. If questions are randomized, the algorithm must be set to ensure that every topic is tested on each attempt.
6. Passing Score	Students must answer a minimum of 70% of the test questions correctly to pass an AFTR course comprehension test.
7. Attempts	Multiple test attempts are permitted; however, a student must receive a different version of the test at every third test attempt. For every third test version, at least 50% of the test questions must differ from the questions in the last test. The size of the test bank limits the number of test attempts. (e.g., 100 = up to 2 attempts, 150 = up to 4 attempts, 200 = up to 6 attempts, etc.). Advertisements should not state that students have unlimited test attempts.