

Delivery Method Determination

In-Person

Direct contact learning or conference room setting of all participants on a specific date and time at one or multiple locations.

Real time face-to-face video conferencing **with visual interaction**.

Multicast, simulcast or webinar **with visual interaction**.

Note: Visual interaction is required at all times for all participants in different locations, just as expected in a standard learning setting for any non-direct contact method; no placeholder images or blank screens allowed.

Online (Group)

Web formatted and scheduled for participation on a specific date and time. Can utilize live instruction, computer engagement only or be multicast or simulcast with participants in the same or different locations.

Real Time video conferencing with **NO** visual interaction.

Multicast or Simulcast with **NO** visual interaction and participants are in different locations.

Telephone Conferencing

Webinars (live) with **NO** visual interaction

Webinars (rebroadcast or recorded) with live Q&A

Self-Study

Online or mailed course taken at the participant's desired time and pace.

Delivery Method Requirements

This is not to be used as final guidance for Circular 230, Provider Standards or FAQs located at www.irs.gov/taxpros/ce

Program	Action	Required For			Notes
		In-Person (Face to Face)	Online (Group)	Self-Study (No oversight)	
	Satisfies the requirements established for a qualified CE program pursuant to §10.6(f) and 10.9 of Circular 230	X	X	X	
	Registration of participants by the CE Provider	X	X	X	
	Conducted by a qualified instructor, discussion leader, or speaker	X	X	X	
	Provides or uses a written outline, textbook, or suitable electronic materials	X	X	X	URL/hyperlink, user id, and password for access to online courses
	Word Count formula that validates program hours for written content			X	Also applies to pilot testing
	Proof of attendance or sign-in/out sheet with start & end times	X			
	Review questions			X	Minimum of 3 per CE hour
	Final examination			X	Minimum of 5 per CE hour
	Provides an Evaluation to all attendees for rating each program	X	X	X	
	Provides each successful attendee with a Certificate of Completion	X	X	X	
	Proctor, administrator or facilitator	*	*		*Depending on group size and delivery method
	Polling questions or attendance verification		X		Minimum of 3 per CE hour at irregular intervals
	Monitors student participation while using online chat, video conferencing or telecommunication platforms, telephone conferencing or other electronic means	*	*		*Periodic roll call, raised hand, or interacting tracking method for electronic deliveries
Technology	Real-time (face-to-face) video conferencing with visual interaction.	X			Visual interaction is required at all times throughout the program; no placeholder images or blank screens
	Real-time video conferencing with NO visual interaction.		X		
	Multicast or simulcast with visual interaction and participants are in different locations.	X			Visual interaction is required at all times throughout the program; no placeholder images or blank screens
	Multicast or simulcast with NO visual interaction and participants are in different locations.		X		
	Telephone conferencing only		X		
	Webinars, videos or broadcasts (live)		X		
	Webinars, videos or broadcasts (rebroadcast or recorded)		X	X	Recorded content with live Q&A by an instructor qualifies as an online delivery
Recordkeeping	Course developer's biography / qualifications	X	X	X	
	Instructor or presenter's biography	X	*	*	*Applies when there is an instructor or presenter delivering the program
	Course material, handouts, PowerPoint slides, etc	X	X	X	Online videos are part of your program material and must be retained for a period of 4 years
	Word Count formula for written content			X	Also applies to pilot testing
	Program syllabus or agenda	X	X	X	
	Proof of attendance or sign-in/out sheet with start & end times	X			
	Monitors student participation while using online chat, video conferencing or telecommunication platforms, telephone conferencing or other electronic means		X		Polling questions, periodic roll call, raised hand, or interacting tracking method for electronic deliveries
	Review questions			X	Minimum of 3 per CE hour
	Final Examinations			X	Minimum of 5 per CE hour
	Evaluations (including Master Template)	X	X	X	
	Certificates of Completion (including Master Template)	X	X	X	
	PTIN upload documentation	X	X	X	