New Renewal Fee

The IRS Continuing Education (CE) Program is a contractor-supported program not funded by Congressional appropriations. From time to time, we receive and carefully evaluate vendor proposals for applicable federal procurement laws, regulations, and policies to select a contractor whose proposal we believe represents the best value for our stakeholders.

The current renewal fee for calendar year 2022 and calendar year 2023 is $675. The fee will be reduced to $650 in calendar year 2024. The fee of $650 in 2024 represents just an $85 increase when compared to the fee charged eight years earlier in 2016.

Fluctuations in the renewal fee are the results of multiple factors including the contractor's system developments, system maintenance, enhancements, and upgrades. This ultimately drives the contractor-determined (and IRS-approved) cost for administering the application and program number services.

2022 Renewal Information

Welcome everyone to renewal season 2022! A special thank you to those who have already completed the renewal process. For the remainder of you still facing the process, please be mindful of these points:

- The new renewal fee for 2022 is $675.

- Only Principal Points of Contact (PPOCs) can renew the CE provider status. Administrative Points of Contact (APOCs) cannot renew the provider account and will not see the red renew button when they log in to the CE system.

- Approved providers have from now until December 31st, 2021 to renew and retain their IRS-approved provider status for 2022. So, if you plan on offering CE for IRS credit ANY time during 2022 without lapsing, you must renew by the December 31st deadline. This is also true if you won't offer a course until next fall and want to retain your approved status.

- If not renewed timely by December 31st, starting on January 1st, 2022, you will be placed in a lapsed status in the CE system. You will no longer appear on the IRS CE Public Listing, and you cannot hold yourself out on any advertisement as an IRS-approved CE Provider. Additional fees are also incurred when choosing a later renewal date. In addition to the $675 renewal, the late fee schedule is:
    - $100 if renewed in Jan
    - $150 if renewed in Feb
    - $200 if renewed in March or thereafter

- Renewal payment and fees can be paid online with a Visa Card, Master Card, Discover Card, or an electronic check or by mailing in a payment post-marked by December 31st, 2021. American Express cards are not accepted by the vendor. We encourage providers to pay online. If not an option, you should plan early since even a timely renewal mailed just before the deadline may delay use of your CE account in early 2022 due to mailing and processing times.

- When starting the renewal process, you can stop at any time if necessary and your progress will automatically save. When you sign in and restart the renewal process, it will automatically pick up where you left off.

- Renewals is also the perfect time for cleaning up programs in your account. Unlike other CE programs, the IRS CE Program requires that the provider maintains their account program listings because the IRS CE staff cannot add or remove programs from the provider's account.

- If your program list is lengthy, we suggest before starting the renewal process that you go to the Programs/Manual PTINs section of your account and export your entire program listing. This will create an Excel file with all of your program information, including program descriptions, that you can sort and filter. You can use this listing to determine ahead of time the programs you will rollover and offer in 2022 if they are not obsolete and have no changed content, and those programs you won't rollover and delete. You can refer to the CE Provider User Guide, section 9.2, Exporting Program Information for detailed instructions.

- If you have a program with a numbering scheme of 18 and prior, it's highly unlikely that the content has not changed beyond just inflationary adjustments, which if so, requires you getting a new program number.

- Before deleting however, consider that programs should be retained for as long as you have Preparer Tax Identification Numbers (PTINs) to report, even when a new number is needed due to changed content. This means, if you remove a 2018 program number during your 2022 renewal, you will only be able to report PTINs with completion dates through the end of this year (December 31st, 2021). However, if you sold this program in June and a purchaser has a 1-yr term through June 2022 to complete it, you can only report that PTIN after December 31st, 2021 if that program remains in your account and is rolled over during renewal for 2022. You would still need to get a new 2022 program number for purchases going forward, but that way you are able to report PTINs to the old number as needed. When all expected PTINs have been reported, you should then delete the outdated program from your CE account.

- A federal tax law update (indicated by 'U' definer in the program number) is only an Update program when it's new or changed law. You should update programs that are past the one-year 'new or update' phase. These programs will need a new program number with a changed category to federal tax law (indicated by 'T' definer in the program number).

- During the October 1st through December 31st renewal period, you may add 2021 and 2022 programs to your account. The best practice is to add all 2021 programs before you renew. However, if you need to add 2021 programs after you have renewed for 2022, use the default to add the program for 2021 and 2022. Doing this will allow PTIN uploads for completions during both years.

- Once you complete the renewal process, a screen will display offering your renewal letter, your PTIN/logo information, and your invoice to print or save. These documents can also be accessed anytime on the main page of your account, at the bottom where each year of applications are displayed.

- Lastly, remember to check your CE Provider account at least once monthly to get the latest News & Alerts and to be sure there are no secure mailbox messages for you. The PPOC is notified via an email to the e-mail address on file in the provider account, alerting them that something has been delivered to the secure mailbox. Make sure this information is kept current, that IRS is identified as a "safe sender" for messages, and check your SPAM folder periodically to ensure no messages have been misdirected.

Annual Filing Season Program (AFSP) Reminders

- All CE taken by tax return preparers for entrance into the AFSP program must be completed by midnight local time of the student on December 31st, 2021. This includes completion of the Annual Federal Tax Refresher (AFTR) course and exam along with the additional CE credit hours needed to meet the student's exempt/non-exempt requirement.

- Make sure that your advertisement of the AFTR course states that the December 31st, 2021 deadline is for completing both the course and exam. Simply stating that the "course" must be completed by that date can falsely lead students into believing they have additional time beyond December 31st, 2021 to complete the exam portion.

- Now that we're in the fourth quarter of the year, PTIN reporting of CE credit hours must be processed within 10 business days of course completion. This is very important during this season since credit hours earned must be registered in the student's PTIN account before they can finalize entrance into the AFSP for 2022, and this cannot be done until providers have completed the PTIN uploads.

- We recommend reminding students of that vital last step: They MUST sign the Circular 230 consent to be successfully accepted into the program. Students can watch the video titled "Completing the Circular 230 Consent" that can be accessed from the AFSP website. We also suggest linking the video to your website as a convenience to AFSP students.

Hot Topics

The hot topics discussed all relate in one way or another to keeping material current and up-to date. This includes website advertising, program material, and program numbers.

A quick overview of Program Numbers:

- Program numbers are used to upload PTIN completion data and we want them on just about everything including evaluations and Certificates of Completion because they give the basic data about the program being offered.
- There is a link to a schematic illustration in the Program/Course Guidance Frequently Asked Question number 10 ("What does a program number look like?") but here's the break down of the who, what, when, why, where and how of a program number.
- Program numbers consist of 5 fields separated by hyphens.
  - The first field has your 5-character provider number – the who. (Who the provider is)
  - The second field has 1 letter (either E, T, U, Q, P, or A), showing which of the 6 Categories is being offered – the what and why. (What category is being offered and, based on certification requirements, why an attendee should take the program)
  - The third field has 5 numbers generated when you apply for the program number.
  - The fourth field has 2 numbers showing the calendar year of approval – the when. (When the program was approved and therefore how current it is)
  - The fifth field has 1 letter showing the delivery method (either S–self-study, I–In person, O–Online) – the how and where. (How the program will be delivered and where; either remotely or traveling to an in-person program)

Students who understand the program numbering scheme can see immediately what type of CE credit is being offered, how current it is, if they can access it remotely, and if they have taken the program previously.

IRS Return Preparer Office CE credit auditors use the program numbers to research and verify required CE credits for Enrolled Agents (EA) and AFSP students.

An individual taking the same program number every year raises additional questions such as: Why does the individual need to retake the same program (although a refresher is not necessarily a bad thing) and is the material current? Currently dated program numbers (no more than 2 years old) show the program has been recently reviewed for needed updates. For students who know our program numbering scheme, it assures them it doesn't contain outdated information. Also, when getting the new program numbers, verify the program name and description reflects the updated material.

Here's a time-saving trick to be sure all intended dates are successfully changed when updating your material. We call it, "The search function is your friend." To recall each use of a specific date for faster review, open the material or exam document and select the 'Ctrl' and 'F' keys together. When the search box opens, input a year to query. Every instance the year is used will be available for your review and determination of its accuracy.

Another aspect of provider account management is verifying all PPOC, APOC and public listing data is current. Check, and update, contact phone numbers, email addresses, and weblinks as needed.

Now that you've verified your website link is okay, this is a good time to update your web offerings with any new programs and remove any outdated programs. Also, make sure that IRS-approved CE programs are easy to identify when you offer CPE and other non-IRS CE courses.

So, let's talk about recordkeeping and archiving that program material. ALL program records must be retained for a period of 4 years from the date of completion. This includes the who, what, when, why, where, and how of the program and attendees.

Most providers keep good records of attendance and PTIN uploads, including Certificates of Completion, lists of attendees, and evaluations; but during recent program reviews, we've found the complete course material has not been retained. The course material that must be retained for a period of 4 years from the date of completion is covered most succinctly in Provider Standard 13. This includes the instructor and developer biographies, any handouts, the syllabus, agendas, PowerPoint presentations, documentation to support credit hour computation, and, additionally for self-study programs, review questions and answers and final examination questions and answers.

You can also refer to the "Determination and Requirement Charts", which is a quick-help tool allowing you to easily determine which 4-year records must be retained for each delivery method. This recordkeeping also applies if you hire another instructor or company to run your presentation. As the IRS-approved CE provider, you must keep the records for all your registered programs. For in-person and online courses, we find PowerPoints, agendas, and handouts are usually retained, while the material delivered by the instructor was either never given to the provider or not retained by the provider. As the provider, you may need to request the material or, as in the case of "Stump the Speaker" or other more interactive training, record or transcribe it. Records can be kept electronically (CD, flash drives, iCloud, etc.) or on paper but should be easily retrievable and uploadable. Ask yourself if you really want to copy and mail out thumb drives, for example.

To sum up: Review and maintain your provider account, website, program material, and program numbers and retain all appropriate records.

General Topics

EA CE Audit
We recently closed our review of the 2021 EA CE Audit and want to thank all the providers for working with us by helping to ensure EA CE credits were accurately reported. Overall, the audit was successful due to your cooperation and speedy responses. Any time CE reached out to a provider to resolve an issue,

such as an EA NOT providing their proper PTIN or other information, YOU accommodated by adjusting and uploading the CE credits right away – WE appreciated your willingness to go above and beyond. Here are a few helpful suggestions to help with the process in the future:

- Be sure to follow the CE standards for PTIN uploads (make sure you are submitting PTIN uploads quarterly as required and within 10 business days of delivery of each program during the fourth quarter).
- Make sure you upload CE credit for all students that provide a PTIN, no matter what their designation is.
- Encourage students to include their PTIN during registration, emphasizing that if the correct PTIN is not provided, their CE credit will not accurately reflect in their PTIN account. You can also promote this on your website before offering a course.
- Make sure the IRS program number, number of credits, and date of completion are included on the Certificate of Completion; NOTE: When Certificates of Completion provide dual credit for IRS designation CE requirements and other professional credential CE requirements, please be sure this is clearly separated and appropriately identified.
- Look at the sample certificate on our website for guidance in creating your certificate. Be sure to include all information that is listed as a requirement. Please do not include PTINs on the certificate and remember that a Certificate of Completion should be provided for everyone completing a course.

Questions & Answers

1. Q- Why did the annual fee increase so much?

   A- As covered previously, over the years at each new contract period and at certain intervals during a contract, there are fluctuations in the provider fee which are based on the vendor's determined cost for administering the service and system enhancements.

2. Q- We have a day-long program with 4 topics. Can we use 1 Certificate of Completion listing all 4 programs or should we use 4 individual certificates, one for each program? We know the answer is 4 individual CE Certificates, but it is not environmentally friendly - we are using a lot more paper.

   A- Actually, you may list your four programs on the same Certificate of Completion. When you provide credit for multiple IRS programs or combine IRS CE and CE for other provider organizations on the same Certificate of Completion, remember to clearly identify your:

   - **IRS program numbers**
   - **The program names as registered in your IRS CE account**
   - **Type of credit (CE or CE/CPE)**
   - **Number of hours earned**
   - **The completion dates**

We received multiple questions about the AFSP Record of Completion. Here is more AFSP information for those unfamiliar with the program.

AFSP is a voluntary IRS program intended to encourage non-credentialed tax return preparers to take CE courses to increase their knowledge and prepare for the filing season. Those who participate may appear in the IRS return preparer public directory and receive limited rights to represent clients before IRS. Uncredentialed return preparers who choose to participate must renew their PTIN, complete 18 hours of CE by December 31st, 2021, and agree to adhere to Circular 230.

Attorneys, certified public accountants, EAs, Enrolled Retirement Plan Agents (ERPAs), and enrolled actuaries may elect to participate in AFSP if they choose. Still, participation isn't as valuable since they have a higher credential, have unlimited representation rights, and are already subject to Circular 230. Credentialed PTIN holders, along with another group of tax professionals covered later, are only required to have 15 CE hours for AFSP purposes, and they are exempt from taking the AFTR course and exam. So, here's the questions we received.

3. Q- Can you go over the timeline of the AFSP Record of Completion processing? After a student has completed all required courses and those courses have been submitted, what is the order and timing of events leading up to issuing the Record of Completion?

   A- We process CE records from providers twice each day, so usually, within 24 hours of a provider reporting a CE completion, a PTIN holder can find the CE credits in their PTIN account. Within one day of all required CE being reported to IRS, an uncredentialed return preparer can consent to Circular 230 to volunteer for AFSP or a credentialed return preparer can make their election to participate in AFSP. In either case, the PTIN holder will receive their Record of Completion electronically within 12 hours after they have completed the necessary steps, including renewing their PTIN. So, in as little as 2-3 days from when you report CE, a Record of Completion may be available for certain return preparers.

   In addition to credentialed PTIN holders, the IRS allows another group of tax return preparers to participate in AFSP with a reduced 15 hours of CE and an exemption from the AFTR course and exam. This group includes:

   - **Return preparers registered in California, Maryland, and Oregon that have completed state examinations**
   - **Anyone that passed the old IRS registered tax return preparer exam**
   - **Anyone who passed part 1 of the Special Enrollment Exam (SEE) during 2019-2021**
   - **VITA instructors and preparers with active PTINs who passed the VITA exam**
   - **Return preparers who hold an Accredited Tax Preparer (ATP) or Accredited Business Accountant/Advisor credential (ABA) with a successful exam score**

   Except for the registered tax return preparer group, anyone qualifying for AFSP based on an AFTR exemption from one of the noted organizations may experience a lengthier timeline before having the chance to make their AFSP election and receiving their Record of Completion. The reason is that the IRS must wait to receive and process the AFTR exemption records.

   IRS receives AFTR course exemption records from states and organizations in conjunction with PTIN renewal open season (mid-October - December). We obtain the exemption records weekly, others monthly, and some at the end of the year and into January, especially if someone is testing up to December 31st. So, there are added steps beyond the CE verification for uncredentialed return preparers qualifying for AFSP based on an AFTR exemption. We add new AFTR exemption records to the PTIN system once a week, but when the AFSP election becomes available, allowing for the Record of Completion issuance, depends on when the IRS receives AFTR exemption information from states and organizations.

4. When is the student's name published on the IRS list of tax preparers with credentials?

   A- The AFSP student is included in the public directory of return preparers after the Record of Completion is issued, but not before January. On January 1st, 2022, RPO will purge the

directory of 2021 information and begin adding 2022 records. After that, the directory at https://irs.treasury.gov/rpo/rpo.jsf is updated weekly from January through April 15ᵗʰ.

5. Q- In the unlikely event that someone has completed all the proper courses, they have been submitted, but the student has not received the Record of Completion; how do we troubleshoot this? Is there someone we would contact?

    A- First, the PTIN holder should ensure that they have signed the Circular 230 consent, an often-overlooked part of the process. After completing all CE requirements and renewing a PTIN for the upcoming year, eligible return preparers will receive an email from the IRS. The email will provide instructions to the PTIN holder to log into their PTIN account and complete the process. CE providers need only to report the completed CE. Suppose a student notifies you that their CE does not appear in their PTIN account. In that case, you may contact us using your secure mail account in the CE system, and we will confirm whether the record is missing and provide further instruction.

    If a return preparer has not received the opportunity to make AFSP elections and receive their Record of Completion and all CE was reported, we suggest that they allow up to 4 weeks before contacting the PTIN helpline, especially if an exemption from the AFTR course is involved.

6. Q- What is the process for transferring the CE Provider status to another entity we own? All services, courses, and instructors will be the same ones for the new entity.

    A- Since there is no change in ownership, you can provide your EIN approval letter for the company name that you want to use going forward. You should contact the CE Help Desk or initiate the request through your secure mail account.

7. Q- Is there a place on your site where we can advertise our courses and CE Provider status?

    A- Yes, you may choose to be listed publicly as an IRS-approved CE provider. We can display your company or organization's name, city, and state. The public listing will capture which program categories you offer and whether you provide programs to EAs, ERPAs, or other return preparers. You have the opportunity to display your phone number and email address. You also have the option to display your provider name and not include any contact information, which may be a good option for those who only offer programs internally but still want to be listed as an IRS-approved provider. Your PPOC can update public list options in your CE account at any time. We typically update the list in real-time.

8. Q- Would an already Enrolled Agent be allowed to sit for/re-take parts of the EA exam for CE credit?

    A- An EA will not receive literal CE credit. There is a reduction in the CE hour requirement if, following their last renewal, the EA achieves a passing score on all three parts of the SEE and obtains at least 16 hours of qualifying CE in the last year of their enrollment cycle.

9. Q- Can I reuse a CE course number for a tax update class we held in 2021? The class in question is a 2019TY one. It's the same class but will be for 2020TY.

    A- No, you can't reuse a 2020 tax law update program in calendar year 2022. Remember, a tax law update course should focus on the latest legislative tax law changes. We allow your tax law update programs to cover the current tax year or an upcoming tax year but after that, after we move to January 2022, your tax law update course covering tax year 2020 is no

longer an update and the program should be removed. (If your program content is still accurate, you may add the program to your CE account as a tax law program.)

10. Q- In light of the Covid pandemic, we did not have any training sessions in 2021. Would it be possible to get a refund for amount paid?

    A- Projecting up to a year in advance can be difficult, especially for providers that may only have programs in the fall or winter of the next calendar year. Unfortunately, provider fees are not refundable.

11. Q- Because of Covid, we have presented no CE in 2021. Will I have to pay late fees if I skip 2021 and register again for 2022?

    A- If your provider status lapsed for the calendar year 2021 and you did not deliver any IRS CE programs but you will be active for 2022, you should do the following.

    In your account under CE provider registration, you will re-apply and select calendar year 2022 on your application. If your 2022 provider application is received by December 31st, 2021, you will pay no late fees.

12. Q- Back in February of this year, we reached out about our course catalog containing all of the courses we had NOT renewed for 2021 when we submitted our renewal application last December. We have been told that it is being worked on, but every time we check our catalog, we still have all of the courses listed. It's very concerning to us because if someone were to look at our catalog it would be deceiving that we have so many courses, and ones that are older, when we truly do not. We were told not to remove them manually since we have so many. Is there any update on this? Is this affecting other providers as well? We are holding off on our renewal application in the hopes this will get rectified within the next few weeks.

    A- We share your concern and frustration. It is an issue that affected many providers. Our programmers could not safely identify and remove the unintended programs without potentially doing greater harm. So, we are asking that providers help us by cleaning up their CE account. You may remove unused programs now before starting your renewal process or while renewing your 2022 provider status, you can mark each program as retain or do not retain. Should we have an issue similar to what we experienced in 2021, the programmers have told us that we will be able to resolve the problem retroactive to your specific choices.