Information for IRS Approved Continuing Education Providers
Provided via conference call on June 5 and 7, 2012

Opening
- As you know, we requested questions prior to the call to be submitted. We received not only questions about CE, but also about PTINs/competency testing. However, our focus for today will be CE related topics. Providers should visit www.irs.gov/PTIN and refer to FAQs, tutorials and assistance sections for those issues.
- Assumption for today's call is that everyone is familiar with Circular 230, Rev Proc 2012-12, and the CE provider standards posted on www.irs.gov/taxpros/ce.
- We will be focusing on what we think are the areas causing the most confusion.
- As you all know, there are approx 350K additional RTRPs or RTRP candidates who need to meet a new CE requirement of 15 hours. 2 ethics, 3 tax update, 10 tax law. CE is pro-rated for those who get a PTIN during the year (see Notice 2011-80).
- In order for EAs, RTRPs, and ERPAs to get IRS credit for CE, they must take it from an IRS-approved CE provider.

Vision
- Eventually, we would like to see all IRS credentialed preparers renew their credentials through the same system
- All CE for PTIN holders to be seen in the individual PTIN system accounts at a to be determined date
- PTIN system will calculate if preparer meets the renewal requirements for CE based on the information uploaded from IRS-approved CE providers
- PTIN holders will get reminder notices from the PTIN system about their CE requirements
- PTIN holders will be anxious to see programs quickly during the PTIN renewal season (Oct-Dec)
- For 2012, we will be asking PTIN holders to self-certify that they have met or will meet their CE requirement for 2012. However, it's very important to get the reporting from providers so that we can work through any issues so we can rely on it for 2013.

Programs
- The program description is important. See FAQs for sample program descriptions, what qualifies for CE, etc. (www.irs.gov/taxpros/ce)
- Program numbers generate to indicate: the type of program, category, and year of approval. The entire program number should be printed on the Certificate of Completion; along with the category the credit is given. Please visit our web site for the breakdown of the program number

- You must have a program number prior to offering the program. Once you are registered, a program number can be generated within 24 hours.
- You can add programs as necessary by visiting your on-line account and hitting 'add programs' on the front page. The program added will then append to your current approval letter.
- All communication from the RPO CE provider team will come through your Point Of Contact's (POC) secure e-mail box.
- For self-study programs, exams are required. A rule of thumb is 5 questions per credit hour given. The student should have a 70% pass rate on the final exam (see std #7)
- For on-line group programs, monitoring must occur in some format (i.e. monitoring time spent, popping up questions to ensure participation, etc.)
- For in person programs, attendance should be taken to know if all participants stayed for the entire program.
- Programs with multiple topics:
    - Must have separate program #s for federal tax law, federal tax update, and/or ethics. C 230 didn't do us any favors in breaking this out so specific for RTRPs, but thought was RTRPs would need to be familiar with new/changing tax law prior to doing the current year tax returns.
    - Multi-day conferences with cafeteria style options should include a program number for each program (i.e. IRS nationwide tax forums). This will also allow you to mix and match programs (ex 8 hrs for the seminar and want to do 2 hrs of ethics – you can use the ethics program number for the 2 hr program as well as use the same number for the seminar)
    - If you are offering programs in multiple ways (i.e. self-study and in person), you will get the same program number for each except the last digit will be different.
    - Do NOT delete programs that you have already given! If you identify problems or incorrect information with an approved program and it has not been offered to any students, then you can safely delete it and add it back in with the correct information. If already offered, add one instead (24 hrs).
    - Everything will be sent to you in your secure e-mail box within the CE Provider system. When you add a program there is system language that directs you to refer back to your original approval letter to see the new programs added. You WILL NOT receive a separate notification. Approval of new programs generally happens within 24 hours. In addition, all approved programs will be displayed on your provider home page in the CE system when they are approved.
    - Please ensure you know what you're offering prior to trying to get a program number. IRS has had had a lot of issues with having to assist in correcting information after submission.

- State programs do not qualify unless there is an 80% content of federal/state comparisons. The reason is that C230 was very specific about FEDERAL tax law/tax updates.

PTIN level reporting – this is explained in the FAQs and other [PTIN reporting requirements](#) on the CE web site.

- By becoming an IRS-approved CE provider, you agreed to report PTIN level data to IRS.
- This reporting requirement starts July 1, 2012 – there will be no charge to upload the data. The provider must report any PTIN level data from programs dating Jan 1, 2012 – present.
- There will be 2 reporting methods: (1) Manual entry – suggested for fewer than 25 entries; (2) Excel template upload – suggested for over 25 entries (template is available in the CE provider system and on www.irs.gov/taxpros/ce).
- The upload requirements will be quarterly. The first required upload for 2012 will be by Sept 30, 2012. However, providers can upload at any time (e.g. after every program or more frequently) instead of waiting for the quarterly date.
- After 2012, the dates will be: March 31, June 30, and September 30. However, during the period Oct-Dec when PTIN holders are renewing their PTINs, we will allow a maximum of **10** business days. Because the PTIN system will be calculating the CE requirements, this information must appear prior to the preparer renewing their PTIN.
- If the provider offered programs in January and did not collect the PTINs, please make a reasonable attempt to get that information and prepare to upload it by September 30, 2012.
- When reporting PTIN level information, accuracy of information is extremely important. Providers need to emphasize to students that they must provide the same name that is currently associated with their PTIN account, or the information may reject.
- The CE system will be validating the following information: first four characters of the last name (but we require you to report first and last name in case we need it for review) and PTIN to ensure a match. The system will also be validating the program number submitted, as well as CE hours submitted can't be any more than the program approval hours and date must be in correct format. Instructions are in the Excel template. Errors will be reported back to the provider through your secure e-mail account in the CE system and will allow you to fix. Successful files will be housed in your CE provider account for at least a year after they are successfully uploaded.
- When a provider uploads a PTIN level data via Excel template or submits information by preparer to the online CE system, the information in the file will be validated for correct information. If there are deficient records detected within the file, the entire file will reject back to the provider with an identifier of deficient records. So, if a provider submits a file with 20

records and two reject, all 20 will not be accepted until the two rejects are corrected and resubmitted to the online CE system. It will be the providers' responsibility to contact the preparer regarding any invalid data. We expect providers to try to contact the preparer at least once to reconcile the invalid information. If they are unable to resolve the issue or contact the preparer, the file should be resubmitted without the rejected preparers' information and they will not receive CE credit for the program. If a preparer comes back later and has their information available, the provider can submit or upload it in a new file.

- BURDEN OF REPORTING
    - o Preparer to give correct PTIN
    - o Provider to collect and report it
    - o Sensitivity of PTIN – collect at registration, don't pass around sheet for everyone to see

Renewal

- Annual renewal and system will be open Oct-Dec for renewal. $419
- System will be open all the time for new providers, there is no restriction on when you can apply to receive your provider/program number(s).
- Renewal of programs will be easy – check what will be offered in 2013 and add/delete other programs.

CE Provider Reviews

- Because there are many ways to come into the system if you've already been approved by another organization (ex. OPR, state licensing boards, or NASBA), we will have a robust post-approval review process.
- We will be checking providers randomly and will be asking for detailed materials regarding a specific program(s).
- This will begin late summer/early fall. We will be randomly selecting providers to take a deeper look at their processes, material, and records.

Preparers without PTINs

- Providers should issue a certificate of completion to a student even if they do not have a PTIN.
- If RTRPs do not have a PTIN, they need to ensure it is provided to you before uploading excel data or they will not receive credit.
- Enrolled Retirement Plan Agents are only required to obtain a PTIN if they prepare or assist in the preparation of, all or substantially all of any tax return or claim for refund that is not on the list of forms exempt from the PTIN requirement. ERPAs that prepare only Form 5300 or 5500 series returns are not required to obtain a PTIN. See Notice 2011-91 for more information.

- As an IRS-approved CE Provider, your programs are approved for the audience requested when program was submitted (EAs, ERPAs, and/or RTRPs). However, if you wish to provide credit to other tax professionals (CPAs, Attorneys, etc.), we recommend you add a statement on your certificates of completion and announce to students prior to registering for your programs that they need to check with their state licensing boards to ensure programs meet their accrediting organizations' continuing education requirements.

Items of Importance

- We also want to encourage you to check the public listing and test your links to ensure the information displayed is relevant and this is what you want your customers to see.
- We know many of you have asked for a URL or hot link directly to the Continuing Education online system to be included in the personal e-mail notification sent to you requesting you check your secure mailbox. IRS does not provide hot links. We suggest the next time you are in your online provider account to save the site as a shortcut on your desktop of save a favorite.

Upcoming Communications

- We are planning to hold another set of conference calls for approved providers this fall prior to the beginning of renewal period (October-December). We will share information about the provider renewal process. So look for another invitation in your secure mailbox this in the future.
- We are also considering creating periodic newsletters for providers that will include hot topics, current issues and information that providers may find helpful.
- Some other methods of communication will be hot topics posted to the home page of your online accounts. We may also send you adhoc messages via your secure mailbox.
- IRS will be communicating with you through your provider online account so it is very important to keep your contact information current and accurate in the online system. Please ensure on a regular basis that this information is accurate.
- We appreciate everyone's participation in today's call and we would like to hear from you. Let us know if this was an effective method of communication. Also, if you would be interested in attending future calls of this kind and receiving newsletters in your secure mailbox. Please send feedback to rpo.ce@irs.gov

Closing
- Thank you for your advance questions and your participation

- We hope the information was helpful, please send your feedback to rpo.ce@irs.gov
- Notes will be posted on the CE web page next week