Information for IRS Approved Continuing Education Providers
Provided via conference call on September 11 and 13, 2012

PTIN Information for Providers

General PTIN Reporting Information

- General Rule: if an attendee has a PTIN, collect and report it
    - EAs must have a PTIN (fee reduced)
    - If the preparer does not provide their PTIN, but wants credit, they should follow up with you – no PTIN, no credit
    - For providers who were previously OPR-approved and received an extension of their approval status through June 30, 2012, you do not have to go back and collect and report PTIN information for CE was ONLY offered to EAs (not RTRPs).
    - If you have many files to upload by September 30, please attempt to meet the date as best you can.
    - All RTRPs/RTRP candidates must self-certify that they met or plan to meet the CE requirements for 2012 when they renew their PTINs for 2013. However, providers are still required to upload PTIN information even though RTRPs are self-certifying.
    - Preparer PTINs do not change year to year.
    - Long-term vision: EAs and ERPAs will renew through same system as RTRPs.

- You are probably aware by now that there are two methods to report continuing education credit hours for PTIN holders:
    1. Manually input the information: it is highly recommended that manual entry be used **only** when reporting a small number of records – generally a maximum of 25 records.
    2. Uploading a PTIN CE Hours Submission Report: this is an Excel spreadsheet template, which can be downloaded from within CEPARS. The template is also available at www.irs.gov/taxpros/ce. Please do NOT alter the format of the template. Modifying the template may cause upload errors.
    3. Either method requires the following information:
        - Attendee first and last name
        - Attendee PTIN
        - Program number
        - Number of CE hours earned
        - Date CE was completed

Information about Uploading a PTIN CE Hours Submission Report

- Complete the Excel spreadsheet template completely. It is extremely important to accurately input all required data in the spreadsheet template to insure a successful upload. Do not leave any fields blank, as this will result in an invalidation of the entire file.
- 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 be rejected. Again, no PTIN, no reporting and no credit – a message you'll want to convey to your audience.
- Once a file containing PTIN level data is uploaded into the IRS CE Provider System it will undergo a validation process to ensure the data is in the correct format. The validation process can take up to 24 hours. When completed, you will receive an email alert notifying you that your file is ready for follow-up action. At that time, you will be able to review a properly formatted file a final time, if you desire, before submitting the data. If there are any validation errors, you will find error messages in a column titled "Validation Errors" that has been added to your uploaded Excel file. These errors must be corrected and the file uploaded again for validation before submission.
- Remember that once you upload the file you must come back into the system and submit the validated file to the PTIN system or correct any errors and resubmit the corrected file for validation again.
- Even if a record does not have an error, it has not been submitted to the PTIN system. Files are submitted in their entirety once every record is correct. Please see the Help and Instruction Guide link on the homepage of your CE provider online account. The link will take you to the instructions for uploading PTIN information. The guide has screen shots and explains how the process works.
- Successful files will be housed in your CE provider account for at least one year after they are successfully uploaded. However, you may want to save your files to your local hard drive for future reference.
- It is the providers' responsibility to contact the preparer regarding any invalid data you are unable to correct yourself. We expect providers to try to contact the preparer at least once to reconcile the invalid information. If you are unable to resolve the issue or contact the preparer, the file should be resubmitted without the rejected preparers' information (the preparer 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
    - Preparer to give correct PTIN – no PTIN, no credit
    - Provider to collect and report it
    - Sensitivity of PTIN – collect at registration, don't pass around sheet for everyone to see

    - PTINs will reject if in ‘expired’ status – PTINS MUST be active or provisional

Common Input Errors Seen on PTIN Submission Reports

- The PTIN and Last Name did not validate correctly with the PTIN system. Please ensure this is a valid PTIN for this tax professional.
- Name: It is critical that the preparer’s name match exactly the same as the name that is currently associated with their PTIN account, or the information will reject.
- PTIN: The PTIN has NO letters other than the “P” at the beginning. Watch zeros and Os. The PTIN is 8 digits after the P, including leading zeros (PXXXXXXXX)
- PTIN Status: We have also had issues with a PTIN not being in the file from the PTIN system because the PTIN is “expired”. Please ensure that your attendees have validated that their PTIN is “active” or "provisional" in the PTIN system and, if necessary, provide you a copy of their PTIN welcome letter showing that it is valid for the current year.
- There is a delay in getting the PTIN file from the PTIN system. This normally occurs once a week and should be available by Wednesday morning. If a PTIN rejects a first time and you’ve validated all information, please send a second time the following week after Wednesday. We are finding some ambitious PTIN holders are getting CE prior to their PTIN coming over to the CE system.
- First Name contains invalid characters. Please only use letters, hyphens, and apostrophes.
- Name examples: The CE provider entered Robert V. instead of Robert V Another provider entered a first name as Peg (Margaret)
- Last Name contains invalid characters. Please only use letters, hyphens, and apostrophes. Example: Smith, Jr. instead of Smith Jr

You may wonder why we this information is critical if we are only validating the PTIN against the fist four characters of the last name. We need complete and valid data to conduct research and ensure we are referencing to correct account and PTIN holder.

- Program Number must be a valid Program Number that has been assigned to you. CE Hours awarded cannot exceed the CE Hours offered for the course.
- The CE provider entered a “1” where they should have an “I” at the end of the program number. You can export your program file to an Excel spreadsheet where you can copy and paste the information into the template for upload.
- Files containing some records with PTINS and other records had a preparer name, program number and CE hours entered but no PTIN. The

cell for PTIN was completely blank, as though the provider did not have a correct PTIN but attempted to upload the preparer anyway.

- It is extremely important that only complete information be submitted.

Hints to Help with the PTIN Upload Process and Submission Reports

- The maximum file size is 2MB, which equates to approximately 20,000 records as an .xlsx file (Office 2007 or later) or 10,000 records as an .xls (Office 2003 and earlier). If your file exceeds 2MB, the information must be broken up into multiple files and uploaded separately.
- To reduce errors and increase successful uploads, please read the document "How to report Continuing Education Credit Hours for PTIN Holders". This document can be found by clicking the View Help and Instructions link in the Upload / Review / Edit PTIN Records section of your online CE Provider Account – this document includes error messages and resolutions.
- Providers can include information about multiple programs on one spreadsheet or they can keep separate spreadsheets by program - whatever is easiest to track and submit information.
- Providers can name Excel spreadsheet files whatever makes sense for them. There is no standard naming convention.
- Resolving PTIN/Name mismatches –
    - Providers should call preparers directly to confirm PTIN and Name provided match what was submitted on the template.
    - Providers should not direct preparers to call the CE Help Line to verify PTIN/Name information. Preparers should review their online PTIN account to ensure the accuracy of name and PTIN submitted to the provider.
    - Providers should not call the PTIN help line to verify preparer's PTIN/Name information. The PTIN help line will only disclose this information to the PTIN holder, and as we said earlier, PTIN holders should access their PTIN account to verify their name and PTIN information.

Duplicate PTIN Records/files

- The PTIN system will be where duplicates are detected, but this will not take place until early 2013.
- Files can be deleted only prior to submission. Once they have been submitted, they cannot be deleted.

Calculating and Reporting Instructor Hours

- Certificates of completion should be offered to instructors as they are required to keep records for four years and can serve as a back-up in case needed.

- Per Circular 230 §10.6(f)(2) one hour of continuing education credit will be awarded for each hour completed as an instructor and a maximum of two hours of continuing education credit will be awarded for actual subject preparation time for each hour completed as an instructor.
- The maximum continuing education credit for instruction and preparation may not exceed four hours annually for registered tax return preparers and six hours annually for enrolled agents and enrolled retirement plan agents and is only allowed for one such presentation in each subject matter (Federal tax, Federal tax update, and ethics).
- As an example:
  An instructor makes a one-hour presentation with two hours of prep. The instructor would get the following credits:

1 presentation x 1 hour of CE credit	= 1 hour CE credit
1 presentation x 2 hours (maximum) of CE credit for actual subject matter prep.	= 2 hours CE credit
	3 total CE credits

- The system will not allow you to enter CE hours that exceed the total number of approved hours for that program.
- In the above example, the instructor's record would reject as the 3 total CE hours exceed the 1 hour approved program hour.
- Instructor hours must be reported through the manual mode ONLY. There is a checkbox to mark if you are reporting instructor hours, which allows you to input more hours received when the program was submitted.
- Providers should **only** report instructor hours when requested to do so by an instructor.

Other Important CE Information

CE Provider Renewal Season

- Providers must renew their provider status if they intend to offer continuing education to RTRPs, EAs, or ERPAs in 2013
- The online CE provider system will be open 24/7 for new providers, there is no restriction on when you can apply to receive your provider/program number(s) if you are new to IRS CE.
- Renewal of programs will be easy – You will renew your status by logging into your CE Provider online account between October 1 and December 31 and selecting "Renew Now" from the Main Menu. You must also pay the annual CE Provider fee of $419.00.
- You may be asked to complete a Customer Satisfaction Survey at renewal. We are interested in hearing your feedback regarding the renewal process.

Hot CE Topics - Items to Keep in Mind

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- **Excess CE Hours** - Excess hours in federal tax update can count toward the federal tax law requirement, but no other excess hours can count in other categories.
- **2012 Self-Certify Option** - For 2012, we will have a self-certify option for RTRPs in the PTIN system. They will indicate either yes or no that they have met their 15-hour CE requirement or will complete the requirement by the end of the year.
- **Public Listing** – The purpose of the contact information and/or the URL displayed on the public listing is so preparers can get the information they need. We only allow: one URL, one phone number, and one contact person's e-mail address. We have no plans for additional phone numbers, contact names, etc. We do hope to have more robust search features in the future. In addition, we may randomly shuffle providers' names on the listing periodically.
- **RPO CE Mailbox** – the RPO mailbox (rpo.ce@irs.gov) was created to respond to general information and questions from providers, as well as offering a simple means to communicate to us your preference as to the dates and time you wish to attend our conference calls and to submit questions prior to those calls. Please do not send emails to the RPO mailbox that contain Personally Identifiable Information (PII). Keep in mind this mailbox is unsecure. Also, this mailbox is not intended to replace our customer service sites and is not monitored on a daily basis.
- **Deleting Programs** - If you notice that one of your approved programs has incorrect information, and the program has **already** been offered to participants, leave the existing program and add an additional program with the correct information and use the new program number moving forward. It is only safe to delete a program that has never been offered to participants.