



Annual Filing Season Program (AFSP) CPE Requirements

Checklist for obtaining the AFSP Record of Completion

- _____ **Step 1:** Obtain or renew your PTIN (www.irs.gov/PTIN) Currently **free**.
- _____ **Step 2:** Determine if you are Exempt or Non-Exempt classification (see below)
- _____ **Step 3:** Complete required courses by December 31st
- _____ **Step 4:** Reply to email from IRS to confirm you want to participate
- _____ **Step 5:** Receive AFSP Record of Completion email

Is the AFSP required to prepare taxes?

No, the AFSP is **NOT required** to prepare taxes. The **AFSP is voluntary** but there are benefits to participating, as well as restrictions if you do not participate. You **do NOT need** to complete the AFSP to **obtain or renew a PTIN**. You do need a PTIN prior to taking the AFSP courses, because your PTIN is used to report the courses to the IRS.

Am I Exempt or Non-Exempt?

Different CPE requirements apply depending on whether you are considered Exempt or Non-Exempt. You are **Exempt** if one of the following applies to you:

- 1) **Registered Tax Return Preparer (RTRP)**
- 2) **State registered return preparer:**
 - Oregon (LTC & LTP)
 - California (CTEC)
 - Maryland (MITP)
- 3) **Certain credentialed professionals:**
 - Accredited Business Accountant/Advisor (ABA)
 - Accredited Tax Preparer (ATP)
- 4) **Passed the Enrolled Agent exam: SEE Part 1** within the past 2 years
- 5) **VITA volunteer:** quality reviewers & instructors with active PTINs

How many hours are required?

Exempt (need 15 hours) - - - - - FunCPE Tax Package # 5

2 CPE hours	Ethics
3 CPE hours	Tax law update
10 CPE hours	Federal tax law Any other Federal tax course besides update course and Ethics course. Exempt preparers should not take the 6-hour AFTR course.

Non-Exempt (need 18 hours) - - - - - FunCPE Tax Package # 6

2 CPE hours	Ethics
6 CPE hours	Annual Federal Tax Refresher (AFTR) Course
10 CPE hours	Federal tax law Any other Federal tax course besides AFTR course and Ethics course. Non-Exempt preparers should not take the 3-hour Tax Update course.

Are my CPE credits reported to the IRS?

Yes, IRS approved CPE providers are **required to report your credits** to the IRS PTIN system.

FunCPE is an approved CPE provider.



You can login to the PTIN system to view credits reported for your account.

Which course subjects are accepted for AFSP CPE credit?

Your continuing education must be Federal tax courses and an ethics course. You must take a 2-hour ethics course each year. The allowable course subjects are:

- Federal tax
- Annual Federal Tax Refresher 6-hour course (**for Non-Exempt only**)
- Federal Tax Update 3-hour course (**for Exempt only**)
- Ethics
- The primary focus of tax courses **MUST BE** Federal tax. The FunCPE **accounting courses do not qualify for AFSP CPE** as they are not focused on Federal tax. The IRS recently expanded the **allowable subjects to include data security**, such as data security of taxpayer data. These data security courses are included in the “Federal tax” category.
- You **cannot take management, personal development or accounting courses** for AFSP credit.
- You cannot take more than 2 hours of ethics per year for credit.
- **Our courses are clearly marked** as accepted for AFSP credit or CPAs only.

When do I need to complete the courses?

You must complete the annual requirement **between January 1st and December 31st**, however the AFTR 6 hour course is **only available after June 1st**.

Do you have more questions about getting your AFSP?

Visit our website for answers to common questions and problems such as:

- ◆ How do I get the Record of Completion?
- ◆ What are AFSP representation rights?
- ◆ How much does it cost to get the AFSP?
- ◆ What can an AFSP put on a business card?

All exams are open book

Unlimited free retakes

We realize the **CPE requirements for the AFSP can be confusing**. We want to help you obtain or maintain your AFSP credential.

Feel free to email us or call if you need help!