

Guidance for Sponsors of Continuing Education for Enrolled Agents

Sponsors

Sponsors are those responsible for presenting programs. To qualify as a sponsor, a program presenter must:

- Be an accredited educational institution;
- Be recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
- Be recognized by the Director of the Office of Professional Responsibility as a professional organization or society whose programs include offering continuing professional education opportunities in subject matters including Federal taxation, Federal tax updates, and/or ethics; or
- File a sponsor agreement with the Director of the Office of Professional Responsibility and obtain approval of the program as a qualified continuing education program.

Frequently Asked Questions

1. Q. How does a program qualify for continuing education credit?

A. To qualify for continuing education credit a course of learning must:

- Be a qualifying program designed to enhance professional knowledge in Federal taxation or Federal tax related matters (programs comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax return preparation software, taxation, or ethics); and
- Be a qualifying program consistent with the Internal Revenue Code and effective tax administration.

2. Q. What type of program qualifies for continuing education credit?

A. A formal program qualifies as a continuing education program if it:

- Requires attendance and provides each attendee with a certificate of attendance;
- Requires that the program be conducted by a qualified instructor, discussion leader, or speaker (in other words, a person whose background, training, education, and experience is appropriate for instructing or leading a discussion on the subject matter of the particular program); and
- Provides or requires a written outline, textbook, or suitable electronic educational materials.

3. Q. What are the qualifications for an individual study program?

A. A correspondence or individual study program (including taped programs) qualify as a continuing education program if it:

- Is conducted by qualifying sponsors;
- Completed on an individual basis by the enrolled individual;
- Requires registration of the participant by the sponsor;
- Provides a means for measuring completion by the participants (for example, a written examination), including the issuance of a certificate of completion by the sponsor; and
- Provides a written outline, textbook, or suitable electronic educational materials.

4. Q. What are the requirements for a qualified Sponsor?

A. A qualifying sponsor must ensure that its program(s) complies with the following requirements:

- Programs must be developed by individual(s) qualified in the subject matter;
- Program subject matter must be current;
- Instructors, discussion leaders, and speakers must be qualified with respect to program content;
- Programs must include some means for evaluation of technical content and presentation;
- Certificates of completion must be provided to the participants who successfully complete the program; and
- Records must be maintained by the sponsor to verify the participants who attended and completed the program for a period of three years following completion of the program. In the case of continuous conferences, conventions, and the like, records must be maintained to verify completion of the program and attendance by each participant at each segment of the program.

5. Q. How does a professional organization or society become a qualified Sponsor?

A. Professional organizations or societies wishing to be considered as qualified sponsors must request this status from the Director of the Office of Professional Responsibility by submitting Form 8498 and furnishing information in support of the request together with any further information deemed necessary by the Director of the Office of Professional Responsibility. Generally, supporting

information includes:

- Program Name (as it will appear on the certificate of completion);
- Program Agenda/Content (in sufficient detail for the Office of Professional Responsibility's review);
- Number of Federal Tax Law Updates, Ethics, Federal Taxation, and/or Federal Tax Related continuing education hours being sought;
- Copy of examination (if you are providing a correspondence or on-line self study course);
- Resume of instructor, discussion leader, or speaker;
- Resume of program developer;
- Certificate of Completion to be given for successful completion;
- How the program will be administered (for example, instructor taught, web cast, conference, or meeting);
- Method of participant evaluation for technical content and presentation;
and
- Method used to maintain records verifying participants who attended and completed program.