Semi-Annual Provider Call
November 12, 13 & 14, 2024

What's New in IRS Continuing Education

We have recently updated and added two FAQs since our last provider call in May. The first is Program/Course guidance FAQ #3 which asks, "What must a continuing education program cover to be considered an ethics program?". We added guidance that your title and/or description for your ethics programs for enrolled retirement plan agents (ERPAs) should be clearly identified in the title and/or description and offered/advertised as being exclusively for ERPAs.

We also added a new FAQ, Program/course Guidance FAQ #32. This new FAQ asks, "What must a continuing education program cover to be considered a qualified retirement plan matters program?" Qualified Retirement Plan Matters program numbers are indicated by a –Q definer. We encourage you to read the full FAQ which lists not only some acceptable fields of study but also content that would not qualify as a qualified retirement plan matters program. These FAQs, along with 80 other FAQs detailing several questions about becoming a provider, creating programs, renewing and several other categories, can all be found on our CE page.

Phishing Resistant Multifactor Authentication (Coming Soon)

Data protection and maintaining a secure computer system takes all of us working together. Soon the IRS will integrate phishing-resistant multi-factor authentication (MFA) within the Continuing Education (CE) system. The security enhancement is consistent with an Executive Order to improve the nation's cybersecurity and will protect against phishing attacks using traditional MFA methods. Principal Points of Contact (PPOCs) and Administrative Points of Contact (APOCs) will use a Login.gov account to sign in to their CE provider account safely and securely. Login.gov is a single sign-on tool for many IRS and other government agency systems and websites. The IRS will sunset the existing login method.

All users will have an initial registration to verify their identity and migrate to the new login procedure. Once POCs register, they will be able to choose from several authentication methods to generate or receive secure codes. The system will require you to set up at least one authentication method to keep your account secure. However, we encourage you to add two authentication methods to your account. If you lose access to your primary authentication method (like losing your phone), you'll have a second option to get access to your account. You will have two primary MFA options, authentication application and Text/Voice message. The anticipated starting date to implement utilizing MFA will be December 18, 2024. As we get closer to this date, barring any implementation delays, we will be in contact with the complete details on how to utilize this new security-enhancing feature.

2025 CE Provider Renewal Season

Welcome to renewal season 2025. A special thank you to those who have already completed the renewal process. For those of you who have yet to complete the process, please be mindful of these points:

- The 2025 renewal fee is $650.

- Only PPOCs can renew the CE provider status. 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 31, 2024 to renew and retain their IRS-approved provider status for 2025. So, if you plan on offering CE for IRS credit ANY time during 2025 without lapsing, you must renew by the December 31 deadline. This is true even if you won't offer a course until next fall but want to retain your approved status.

If not renewed timely by December 31, starting on January 1, 2025, we will place you 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.

In addition to the $650 renewal fee, the late fee schedule is:

- $100 extra if renewed in January,
- $150 extra if renewed in February
- and $200 extra if renewed in March or thereafter.

You can pay your renewal payment and fees online with a Visa Card, Master Card, Discover Card or an electronic check, or by mailing in a payment post-marked by December 31, 2024. Please note that the vendor **does not accept** American Express cards. 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 2025 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. However, if you are on the 'retain/do not retain' pages, you must submit the page for the system to save your selections. When you sign in and restart the renewal process, it will automatically pick up where you left off.

Since we now have expiration dates for older programs, you will not be allowed to roll over expired programs to the next year.

You must have at least 1 current program in your account to renew. You may create a "placeholder program" during the renewal process to enable you to complete the renewal process. You should remove this program once you have created current program numbers for delivery.

Remember, you should remove update programs that are past the one-year 'new or update' phase. The system will not automatically delete these. However, if you decide you like the program and still want to offer it for participants, you can do that, but you'll need to switch it from an Update program to a Tax Law program. 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 1 through December 31 renewal period, you may add 2024 and 2025 programs to your account. The best practice is to add all 2024 programs **before** you renew. However, if you need to add 2024 programs after you have renewed for 2025, use the default to

add the program for 2024 and 2025. Doing this will allow preparer tax identification number (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. You can also access these documents anytime on the main page of your account, at the bottom where each year of applications is 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 email address on file in the provider account, alerting them that something has been delivered to the secure mailbox. So, make sure you keep this information current, that you've identified the IRS as a "safe sender" for messages and check your spam folder periodically to ensure no messages have been misdirected.

PTIN Timeliness Outreach Lessons Learned

In 2024, our team has been reaching out to providers who've had issues with timely PTIN reporting. We reviewed our records and contacted providers who did not report timely via phone or email to discuss the issue.

We discovered this outreach was beneficial to the providers in increasing awareness and the importance of timely PTIN uploads. Since we began this outreach, by and large, the timeliness had greatly improved!

Let's review the deadlines for reporting PTIN completions timely:

During the first three quarters, you must upload CE credits by the end of the quarter (March 31, June 30, September 30). You must upload credits within 10 business days of a complete program when the completion occurs during the last 10 days of a quarter.

During the last quarter (October 1-December 31), you must upload all PTINs within 10 business days of program completion. When a due date falls on a non-business day, the upload is due on the next business day.

Remember, you can upload PTIN completions at any time. You don't have to wait until the deadline.

Timely uploads are very important as tax professionals who are PTIN holders rely on CE providers to report the CE that they completed, in a timely matter. In agreement with both the CE provider application that you signed and the CE Provider Standards, you must submit program completion information to the IRS by the required deadlines.

After reviewing data from our initiative, we decided there are some things that **we** can do to help **you**!

1. We can keep educating providers about the PTIN upload deadlines. Just as we've discussed this topic earlier, we'll continue to be here to answer any questions you may have in the future.
2. We'll also continue to have direct links in your provider account to PTIN-related topics such as the PTIN Upload Template and the CE Provider User Guide. These documents have lots of great information regarding the PTIN upload process.
3. We've also implemented **reminders** on your PTIN account. When you sign in to your account, you'll notice a box labeled "CE Provider News & Alerts" at the top. We've started adding PTIN completion reminders to these alerts regarding PTIN upload timeframes. These should help remind everyone of the upcoming deadlines.
4. We've also revised our PPOC Welcome Letter, which is issued to all new PPOCs. If there is a personnel change, the new PPOC will automatically get an email with information regarding the PTIN upload timeframes.

We want to thank those providers that participated in the outreach and provided feedback to us. And to those providers who have been continuing to upload timely, we want to thank you for making PTIN uploads a priority!

PTIN Error Messages

We will offer some tips to help reduce PTIN upload errors. It is vital to start with good data! During your registration process, emphasize that participants seeking IRS credit should timely provide their PTIN and the first and last name as it appears on PTIN Welcome Letter (Letter 4764 or Letter 4766) or their PTIN Card which the IRS includes with the letter.

A little later, we will discuss the exciting improvements to the letter and card that will help you when registering participants and uploading program completions.

Here are several reminders for achieving best results with your PTIN uploads. We suggest that you download and use the PTIN Upload Template provided in the CE provider system. The current version, dated November 2023, also includes instructions.

Two common errors by CE providers include exceeding the number of CE credits approved for a program and failing to register a course and obtain your program number before you offer or deliver it, which continues to be a huge problem. We will discuss this error in detail later.

It is helpful for you to know about the validation process. After you submit your PTIN upload, the information is immediately validated for completion and accuracy.

The CE system validates the PTIN and the first four characters of the last name for a match to the PTIN system. However, we require that you report the full first and last name to allow you and the IRS to research and review CE credits later as applicable. If the participant's name is Thomas Chestnut, we use his PTIN (P12345678) and the letters CHES, the first four characters of the last name field, to validate the participant's CE upload. The system also validates the program number, CE hours and completion date that you submit. The CE and PTIN systems automatically add valid records.

If the system cannot validate any data item in the file, you will be able to view or export the invalid records to correct and resubmit. You have only one opportunity to capture the PTIN error

message. When using the PTIN batch upload, you can export your errors to Excel after receiving an error message. Pro tip: When you export errors, the errors populate to a PTIN Upload Template that you can save, correct and reuse to upload your corrected program completion data.

A common error encountered is a PTIN does not exist error. If you receive this error, that means it doesn't belong to the preparer you entered, nor does it belong to anyone else.

Here's another example of PTIN upload errors. It is not uncommon to see someone take a surname from each parent or maintain their maiden and married name, which is fine. We simply need the naming format to match what the preparer registered/entered in the PTIN system's first, middle and last name fields.

Remember, validation is based on the PTIN and the last name field, specifically the first four characters. So, if the preparer tells you their last name is Abalos Gomez, but it appears as Gomez in the PTIN system, you must enter the last name as Gomez and not Abalos Gomez.

Watch out for character errors. For example, entering the letter O instead of zero in the PTIN field. Such mistakes will cause PTIN upload errors, such as PTIN/name mismatch. A PTIN always begins with the letter P followed by 8 numbers.

You must enter a valid program number when uploading PTIN completions. The program number listed must match an approved program in your account and requires all 14 characters plus hyphens. Refer to Publication 5918, Continuing Education Provider Program Numbering Sequence. Fields number 2 and 5 contain only alphabetic characters. Fields number 3 and 4 use numbers only. Pay attention to enter the zeros and O's and other characters correctly to avoid issues. It is not uncommon for participants to make transposition errors or include erroneous digits when providing their PTIN, especially when trying to recall the PTIN from memory.

We've explained PTIN/name mismatch error messages, but there is also a PTIN does not exist error. What's the difference? A PTIN/name mismatch means that the name you uploaded does not match the PTIN you entered but the PTIN is valid. However, it could belong to the participant or to another preparer. You must determine if you entered the name incorrectly or the PTIN incorrectly.

Conversely, a PTIN does not exist error means that PTIN is unassigned. It could also mean that the participant hasn't renewed their PTIN within the **last 3 years**. You cannot upload CE credits in this instance until the participant resolves their renewal issue.

Our last example of PTIN upload errors is far too common and very avoidable. It's identified as a PTIN error, but honestly this error usually represents poor planning and communication within your organization. The issue occurs, for example, when a provider delivers a program on October 4 but did not register it with the IRS until October 31. Consequently, when the provider uploads the course completions, there will be an automatic rejection of the PTIN upload.

Please communicate with everyone on your team and make plans to register your program before you offer it. The best time to take this step is immediately after you fully develop your program.

We have an exciting change to share with you that will help you and your CE participants with reduced PTIN upload errors. We realize that it's not uncommon for people to have two first names or last names, hyphenated names and other naming conventions. Viewing the new PTIN Welcome Letter or the wallet-sized PTIN Card the IRS includes with Letter 4764 and Letter 4766 issued after October 16, 2024, can assist you in several ways. The letter and card display the preparer's full name as registered in the PTIN system and their assigned PTIN.

Remember for validation purposes, you need an accurate PTIN and the first four characters of the last name field as it appears in the PTIN system. That is where the name control comes in. It shows as header "NC" in both the letter and card, followed by four characters. The name control is the official first four characters of the last name for CE reporting purposes.

While Letter 4764 is the PTIN Welcome Letter for someone **renewing** their PTIN, Letter 4766 is a PTIN Welcome Letter for **new** PTIN registrants. Like Letter 4764, it contains the preparer's PTIN, full name, PTIN Card and the name control, which is everything you need from the preparer to upload CE credits.

For example, a participant's full name is John Edgar Allan Smith. Suppose he registered for your program as first name John and any naming convention where his last name starts with Allan or Smith, but you receive a PTIN/name mismatch error when you upload the CE completion. Once again, the PTIN Welcome Letter or PTIN Card will aid you tremendously because they will tell us that his first name is John, but Edgar Allan Smith belongs in the last name field because that is how it appears on his PTIN registration.

Hopefully you can see the importance of the name control. It is the key to knowing what belongs in the last name field on your PTIN uploads. Again, the IRS added the name controls to PTIN Welcome Letters and PTIN Cards when the PTIN renewal season began in October 2024. You will not see the name controls on any PTIN Welcome Letter or card issued before October 2024.

To sum up this section on avoiding PTIN errors:

- Register your programs before you offer/deliver them.
- Secure PTIN information up front, at registration.
- Communicate to participants to provide accurate information as it appears on the PTIN Welcome Letter and PTIN Card.

President Elect/Candidate Proposed Plans

There are always ideas about changes to taxes and our tax system circulating. These discussions may include increasing or decreasing taxes, adding, removing or increasing tax credits and many other ideas, including eliminating the IRS altogether.

During election years, and especially during presidential election years, proposed tax law changes are flying thick and fast. Can you include these proposals in a course for IRS CE credit?

The short answer is no. While discussions about legislator's and candidate's-proposed plans and potential law changes are interesting, they do not qualify for IRS CE, as they are not tax law.

Since prospective changes are not tax law, you cannot present them for IRS CE credit as a tax planning topic as Provider Standard No. 4 mentions, "Tax planning focuses on applying Federal tax rules to prospective transactions…" and, "Unacceptable programs include programs that offer no benefit to tax return preparation, notwithstanding any other personal/professional benefits."

Likewise, you should not present these proposed changes in a tax law update program. As stated in Program/course guidance FAQ #4, "What must a CE program cover to be considered a federal tax law update program?"; "A qualified federal tax law update program must provide a practical working knowledge of the latest legislative tax law changes and associated IRS forms/instructions/publications."

Since the various proposals, party platforms, etc. are not yet legislative changes, you cannot present these as tax law for IRS CE credit in any program category.

Course development and Source Material

So, you can't use proposed tax law changes as IRS CE material, but what about other sources of tax law material?

Why reinvent the wheel? One might think, if I find published material that explains the tax topic I want to teach, why wouldn't I just copy and paste that information for my course attendees? Well, copyright issues aside, your participants chose you to spend their CE dollars with and they are looking for your expertise instead of googling information, reading an Investopedia article or reviewing the topic on their own using IRS.gov.

As an IRS-approved CE provider, the IRS Return Preparer Office trusts you to follow the requirements outlined in Circular 230, Revenue Procedure 2012-12 and the Provider Standards. The tax preparer community has come to expect you to deliver an excellent product that helps them navigate the intricacies of federal tax topics.

Provider Standard No. 3 states that individual(s) qualified in the subject matter must develop CE provider programs. A subject matter expert, or SME, inserts their knowledge and expertise in developing a course that stands out and meets the expectations of Provider Standard No. 4. This standard states CE providers must design CE for tax preparers dependent on their level of skill, understanding and credentials to enhance professional knowledge in their area of practice and preparation. You've spent a lot of time and effort to become an expert in your field and you wouldn't be participating if you were not serious in your endeavor to share that knowledge with others.

Now, you might ask, "Is it okay to use IRS Publications as program material?" Well, we have addressed this in our Program/course guidance FAQ #24. Yes, you can. But only for in-person programs and you must also have a PowerPoint or some additional program material to go

along with the IRS publications. Anyone can look at a form and read the instructions. Again, your students are looking for you to share your knowledge and expertise regarding, say, Schedule C of the Form 1040. Don't let them down.

All of us have the same goal; to provide quality, professional education to the tax preparer community. Duplicating somebody else's work does not set you apart as an expert in anything except using copy and paste. Use your knowledge and experience to illustrate tax law so your students gain real insight, grasp of the material and hopefully have no unanswered questions.

Questions & Answers Received Before Calls

1. **Q – When will the preparer directory (with renewals) be available on the IRS website in 2025?**

   A – The question is about the searchable [IRS Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#). The IRS updates credentialed preparer information on a weekly year-round basis, typically by Tuesday each week. The IRS purges Annual Filing Season Program (AFSP) participants from the list on January 1 to make way for new participants. The IRS updates the AFSP participant's information weekly from January to April 15 only.

2. **Q – Are there any plans to allow providers to look up preparer's names and PTINs in the IRS system to help resolve PTIN errors, or can the IRS notify participants when there is an issue uploading their CE completions?**

   A – The IRS does not have any plans to make PTIN information public. The IRS' efforts are on strengthening vulnerabilities around electronic filing identification number (EFIN) and PTIN validation to reduce the scams and schemes harming taxpayers and tax preparers. To your last question, the idea of an added alert to preparers about CE upload errors has come up but no changes are imminent.

3. **Q – Will we be required to use YubiKeys or some sort of hardware token for multi-factor authentication?**

   A – Once we add phishing-resistant multi-factor authentication, you will have the option to use YubiKeys or other hardware authentication devices to log in to the CE system, but we will not require them.

4. **Q – Our primary inquiry is whether the IRS can provide a PTIN-lookup option to CE providers approved by the IRS. It's a common occurrence for PTIN holders to not provide their number in a timely manner, causing delays in reporting. If providers were able to look up and verify PTIN numbers, it would benefit both them and the enrolled agents and other professionals holding PTINs.**

   A – In addition to what we shared in our presentation and for a similar question earlier, we believe the new PTIN Welcome Letter reflecting the name control will allow CE providers and participants to readily resolve PTIN upload errors.

5. **Q – Currently I do not have any questions but would like to know more about the 2025 renewal as this is our first year as IRS-approved CE providers.**

   A – Hopefully you found the earlier coverage of renewals helpful, but we will offer a couple reminders.

- Review the programs in your account and give careful consideration whether to retain a program for 2025.
- To avoid late fees and blocked access to 2025 CE programs, you should renew your CE account before December 31. We suggest you renew early and pay by credit card where possible.

6. **Q – Attendee at CE event does not have a valid PTIN at the time of the event. Attendee gets a PTIN later in the year after the event takes place. If they provide us with a PTIN that was issued AFTER the event, do we upload credits for them for that event?**
   A – Yes, if a preparer provides you with a PTIN after completing a CE program, you should upload the program completion for IRS credit.

7. **Q – If you enter rpo.ce@irs.gov in your web browser, the link does not go to your site.**
   A – rpo.ce@irs.gov is our CE email address. Our website is IRS.gov/taxpros/ce.

8. **Q – If you would like to sell your courses what is the procedure to do so?**
   A – You may sell your program material to other organizations or individuals if your content complies with all IRS CE standards. In addition, the organization issuing the Certificate of Completion under its name must verify the content and appropriate program length and ensure all IRS CE standards are met.

9. **Q – How many credit hours do you get for being a provider?**
   A – You do not receive any credit hours for being a CE provider. Neither can course authors/developers receive IRS CE credits for course development or completing courses developed or written themselves. Circular 230 does allow a very limited number of credit hours for instructing a course (a maximum of 4 or 6 hours annually depending on the instructor's enrolled credential status). We have numerous FAQs on instructor hours, but again the IRS grants zero credit hours for being a CE provider, author or course developer. For more information about instructor hours, see Recordkeeping and upload FAQ #2 and for more information about course developer or author CE credit eligibility, see Recordkeeping and upload FAQ #14.

10. **Q – We track enrolled agent (EA) certifications, but not PTINs in our learning management platform. Some of our clients have team members with PTINs but they are not EAs. So, what is the best practice for reporting on their PTIN CEs? Is this the same as all EAs or should it be reported differently?**

    A – You should report CE information for **everyone** who provides you a PTIN, regardless of their professional designation. You must retain sufficient records to identify the participants who attended and completed the program for a period of 4 years following completion of the program.

11. **Q – Is there any way to enter instructor credits other than following the manual method?**

    A – No, you **must** enter instructor credits manually to the CE system.

12. **Q – If an instructor does not respond to all poll questions, can they still earn instructor credits, and can they receive participant credits?**

    A – Instructors can receive credit for instructing but there is no need for them to answer polling questions while doing so. If the instructor attends a portion of the seminar as a participant, they must meet the attendance requirements to receive CE credit. To use your example, they would need to respond to polling questions.

Live Questions & Answers

13. **Q – Is there a way to allow providers to correct an error with a course title?**

    A – Providers can only edit a program's delivery method and intended audience. If you find a typo or error in your program name, contact the CE department through your secure mailbox or call the Help Desk, and we will correct the title for you.

14. **Q** – **Is it possible for us to receive the PowerPoint presentation?**

    A – Yes, we will make the PowerPoint available with the call notes in the Resources & Help section of the CE system by 12/2/2024.

15. **Q – Can you publish the United States public holidays so providers outside the country know the PTIN reporting due dates?**

    A – Yes, we adopted provider recommendations to publish federal holidays that affect PTIN reporting due dates. We announce the PTIN reporting schedule, including applicable federal holidays, in the CE system News and Alerts and reminder messages sent to your secure mailbox each quarter.

16. **Q – Are PTIN cards reflecting a name control included with the renewal welcome letter or just the welcome letter for new PTIN issuances?**

    A – Starting October 16, 2024, the name control appears on the Welcome Letter and PTIN Card for preparers obtaining a new PTIN or renewing their PTIN.

17. **Q – Is it required for us to have the 3 polling questions per hour at specific times, or can I put them all up front; and do they have to be multiple-choice questions, or can I use true or false?**

    A – Polling questions may be in any format, and you should ask them randomly at different times throughout each hour. You are not trying to reinforce learning with polling questions, but determining if attendees are present, not just signed in.

18. **Q – I know we cannot use true/false questions as qualifying questions, but I have questions that have 2 answers that are not true/false. Do those count?**

    A – Qualifying review and final exam questions must be in a multiple-choice format, with 4 possible answers and only 1 correct answer. There must be 3 review questions per CE hour in the material where they sensibly reinforce learning.

19. **Q – I know we cannot use proposed legislation as subject matter for IRS CE credit. Can we still include it as part of the 80/20 rule? For example, mentioning proposed changes for a few minutes at the end of a program.**

    A – You can include proposed legislation presented as non-qualifying subject matter in a program under the "80/20" rule as long as at least 80% is current federal tax law. It must be clear that any proposed changes are not current tax law, and only "might" happen.

20. **Q – To renew our provider status for 2025, do we need to have a 2025 program/placeholder?**

    A – You must have at least 1 program in your account to renew your provider status. You can either retain an eligible 2022-2024 program, add a 2025 program or a placeholder program during renewal to complete the process.

21. **Q – A participant says they have not received CE credit for an ethics and update program. How can I make sure they are uploaded?**

    A – After confirming in your CE account that you've uploaded the PTIN records and you can see the participant's credit for each program, you can reach out to the CE department via the secure mailbox. We will verify that the credits are in the participant's PTIN account. Note: The PTIN system displays CE separately by year and further breaks down the CE by tax category. If the participant needs help with viewing the CE credit in their PTIN account, they can call the PTIN Account Information Line - Toll-Free: 877-613-PTIN (7846).

22. **Q – Are there any plans to allow awarding CE credits in half-increments, for example 2.5 hours?**

    A – No. We realize that NASBA allows nano credit hours, but there are no planned changes to [Circular 230](#) which states that a provider can grant IRS credit only for a full contact hour, which is 50 minutes or multiples thereof.

23. **Q – Can a CE provider apply for Low Income Taxpayer Clinic (LITC) grants and if so, does it matter if it's non or for profit?**

    A – Generally, organizations selected for LITC grants are either accredited law, business or accounting schools or organizations exempt from tax under IRC § 501(a), including legal services organizations, both Legal Services Corporation (LSC) and non-LSC funded, and independent non-profits that provide services to low-income and ESL individuals. If your organization does not fall into any of these categories, your organization may nonetheless still be eligible for a grant. We suggest you review [Publication 3319, Grant Application Package and Guidelines](#) and then contact the LITC Program Office via [email](#) or 202-317-4700 to discuss your organization's eligibility.

24. **Q – I'm a fan of the new phishing-resistant MFA process. However, the timing might not be ok. It is our busiest time, and most reporting happens then. My concern is it might cause issues in the reporting. Can you move it to the beginning of January?**

A – We plan to begin the MFA registration in the second half of December, but we will not remove the current login process right away. We will afford CE providers that are not able to register immediately when registration opens with a grace period to transition to the new MFA process.