

# FACT Sheet

## Continuing education Credits for SPEC VITA/TCE Partners and Volunteers

February 2017



### Background:

IRS Stakeholder Partnerships, Education and Communication (SPEC) VITA/TCE Programs are approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EAs)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP).
- California Tax Education Council (CTEC)
- Certified Financial Planners (CFP)

Attorneys and Certified Public Accountants (CPA) may also qualify for CE credits depending on their state licensing requirements or National Board of Standards.

CTEC is responsible for registering non-credentialed tax preparers for the state of California. CTEC registrants that participate in the VITA/TCE program can now receive CE credit for completing the volunteer requirements indicated below.

Volunteers can earn CE credits by completing the required tax law certifications and serving as an IRS tax law-certified volunteer instructor, tax return preparer, and/or quality reviewer in the SPEC Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) Programs.

### Volunteer Requirements:

All volunteers requesting CE Credits must:

- Have a valid Preparer Tax Identification Number (PTIN) for CE credits to be reported to the PTIN holder's IRS PTIN account. To see if you are required to have a PTIN see [PTIN requirements for Tax Return Preparers](#). **Note:** Attorneys, CPAs and CFPs are NOT required to *have a PTIN to earn IRS SPEC CE credits*.
- Provide their CTEC ID number on the Form 13615, *Volunteer Standards of Conduct Agreement* to the right of the PTIN field if requesting credit as a CTEC registrant.
- Register in Link & Learn Taxes (**Note:** *Be sure to include PTIN number if required and indicate professional status*) to complete the following certifications before beginning volunteer service:
  - Volunteer Standards of Conduct (VSC) Training and pass the VSC test with a score of 80% or higher;
  - Intake/Interview & Quality Review Test; and
  - Certify to the Advanced level in tax law.
- Complete a minimum of 10 hours of volunteer service as a VITA or TCE quality reviewer, tax return preparer, and/or tax law instructor.
- Provide the partner/site coordinator with a signed Form 13615, printed from Link & Learn Taxes, reflecting the volunteer certifications completed.

Volunteers can receive up to 14 hours of CE credits for certifying in tax law at the advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of 10 hours. An additional 4 hours of CE credits can be earned by certifying in a specialty course (e.g. Health Savings Account, Military, International or Puerto Rico). Volunteers can earn a maximum of 18 CE credit hours.

**Continuing Education Credits are provided to Quality Reviewers, Instructors and Tax Return Preparers as follows:**

Tax Law Certifications	CE Credit hours
VSC (Ethics)	1
Federal Tax Law Updates	3
Federal Tax Law	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	18

Volunteers who are participating in the SPEC VITA/TCE Programs as an IRS-tax law certified volunteer **cannot** receive compensation for any activities which they are requesting CE credits.

**SPEC Partner Requirements**

- Share CE credit requirements with volunteers at the beginning of the filing season.
- SPEC partners, site coordinators, or AARP local coordinators must validate the volunteer’s completion of CE requirements using Form 13615. For all volunteers who have met the qualifications and are requesting CE credits:
  - For sites closing on the current filing season’s deadline date, complete and sign the *Continuing Education Credits* section of Form 13615, and submit to your SPEC relationship manager, by **April 30**.
  - For year round sites, submit a completed Form 13615 monthly after April 30 once CE requirements are met.

For additional guidance on partner responsibilities, refer to [Publication 4396-A Partner Resource Guide](#).

**How do I receive my CE Credits?**

- Upon completion of all program requirements, SPEC will issue CE certificates at the conclusion of the filing season to each volunteer that has met all requirements of the program.
- In addition:
  - For all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. To view your CE credits in your PTIN account go to the [PTIN system login page](#).
  - Certified Financial Planners must self-report their CE credits to the CFP Board.
  - Attorneys and CPAs must present their CE certificates to their governing board for approval.  
*Note: Please be aware the IRS SPEC CE Program is not an approved NASBA sponsor.*

**Reminder:** *Enrolled Agents and Non-credentialed tax return preparers **must** have a valid PTIN.*

### **What is the IRS Annual Filing Season Program (AFSP)?**

- The AFSP launched by the Return Preparer Office (RPO) is intended to recognize and encourage non-credentialed tax return preparers who voluntarily increase their knowledge and improve their filing season competency through continuing education.
- A non-credentialed tax return preparer is a tax return preparer without professional credentials. This program allows them to obtain an AFSP Record of Completion for participation in an annual continuing education program.
- AFSP participants are also included in a public database of return preparers on the IRS website.
- There are also reduced requirements for exempt individuals. IRS VITA/TCE volunteers are considered exempt if they meet all the above requirements to obtain at least 14 hours of CE credit through the VITA/TCE Programs and obtain an additional 1 hour of ethics training from an [IRS Approved Provider](#).

### **How and when will I get my Record of Completion?**

After the volunteer has completed the required continuing education requirements and renewed their PTIN for the upcoming year the volunteer will receive an email from [TaxPro\\_PTIN@irs.gov](mailto:TaxPro_PTIN@irs.gov) with instructions on how to elect to participate and receive their record of completion in the online secure mailbox.

- After notice of qualification is received, the volunteer must sign the Circular 230 Agreement in their PTIN account; and
- The AFSP Record of Completion will be viewable and printable from their secure mailbox in the PTIN system.

Click on the following link for more information on AFSP: <https://www.irs.gov/tax-professionals/annual-filing-season-program>.