

SPEC Policy Directive: 22.30.1.3.8.1.10
Effective Date: Immediately

MEMORANDUM FOR ALL SPEC EMPLOYEES

FROM: Verlinda Paul
Director, Stakeholder Partnerships, Education and
Communication (SPEC)

SUBJECT: Continuing Education (CE) credit for Enrolled Agents
(EA) and Registered Tax Return Preparers (RTRP)

The Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs have been approved as a provider of Continuing Education (CE) credits for Enrolled Agents (EA) and Registered Tax Return Preparers (RTRP).

Effective Immediately – Stakeholder Partnerships, Education and Communication (SPEC) will offer CE credits to EA and RTRP who certify at the advanced level in Link & Learn Taxes, complete the Volunteer Standards of Conduct Training and volunteer at a VITA or TCE site as a Quality Reviewer or serves as a VITA or TCE Classroom Instructor.

Prior to 2012, SPEC offered CE credits to Enrolled Agents when serving as a VITA or TCE Instructor. With the recent changes to Circular 230, Regulations Governing Practice, we have expanded our CE credits offering to include RTRP and included the volunteering as a VITA or TCE Quality Reviewer. We will offer a maximum of 14 hours to these professionals who volunteer as a Quality Reviewer and 8 hours for those volunteering as an Instructor. Internal Revenue Manual 22.30.1.3.8.1.10 Continuing Professional Education (CPE) Credit for Enrolled Agents Volunteers will be updated to reflect these changes.

See the attached guidance. If you have any questions about this policy please contact Veronica Washington at 404-338-8897.

Attachments (1)
Continuing Education Credits for Enrolled Agents and Registered Tax Return Preparers
Procedural Guidance

Continuing Education (CE) Credits for Enrolled Agents (EA) and Registered Tax Return Tax Preparers (RTRP) Guidance

Background:

Prior to 2012, SPEC offered CE credits to Enrolled Agents. The credits were limited to performing the role of an instructor in the VITA or TCE programs. With the recent changes to Circular 230, Regulations Governing Practice, SPEC applied and was approved to provide CE credits for both Enrolled Agents and Registered Tax Return Preparers.

Here's how it works:

On the Return Preparer's Office (RPO) webpage, EA and RTRP will find a list of IRS approved Continuing Education Providers. The VITA and TCE programs are included. If an EA or RTRP selects our link, they are taken to the Link & Learn Taxes webpage on IRS.gov. On this page are the requirements to receive CE credits through the VITA or TCE programs. Requirements include certifying at the advance level in tax law using Link & Learn Taxes, then volunteering for a minimum of 10 hours at either a VITA or TCE site as a Quality Reviewer or providing classroom instruction for VITA or TCE volunteers.

Credits Available:

Circular 230 defines the categories and provides limitations for approved Continuing Education Providers. For more information on those limitations, please read Circular 230. Based on the feedback provided through SPEC Direct, below are the credits available through the VITA or TCE programs.

Once the requirements are met, the EA or RTRP will receive:

Quality Reviewer volunteers for a minimum of 10 hours	Instructor volunteers for a minimum of 4 hours
3 hours for Federal Tax Law Updates 10 hours for Federal Tax Law 1 hour for Ethics (Volunteer Standard of Conduct Training)	3 hours for Federal Tax Law updates 4 hours for Federal Tax Law 1 hour for Ethics (Volunteer Standard of Conduct Training)
Total 14 hours <i>No partial credits are being offered</i>	Total 8 hours <i>No partial credits are being offered</i>

Available credits are limited to partner needs/demand.

Connecting EA or RTRP to Partners

IRS.gov provides instructions for the EA or RTRP to complete Form 14310, VITA/TCE Volunteer Sign Up, if they are not already affiliated with one of our partnering organizations. As with any other volunteer registering through IRS.gov, the headquarters analyst will send the request to the Territory Office for response. Territory Offices should work closely with local partners to connect the EA or RTRP for completion of their continuing education credits.

Responsibilities:

EA or RTRP

In order to receive CE credits Enrolled Agents and Registered Tax Return Preparers must have a *Preparer Tax Identification Number* (PTIN). The PTIN must be used when registering in Link & Learn Taxes and provided to the VITA or TCE partner for use in confirming volunteer hours.

Once the partner provides Form 13206, *SPEC Volunteer Assistance Report*, to the Territory Office, the Relationship Manager will confirm the EA or RTRP has completed the requirements for receipt of the CE credits and input the 13206 information on the SharePoint site.

VITA or TCE Partner

Partners play a critical role in administering the integrity of this program. By completing Form 13206, partners validate that the EA or RTRP has completed their volunteer and certification requirements. New for 2013, Form 13206 includes a space for a PTIN and a column for the Quality Reviewer and/or Instructor indicator. In order for the EA or RTRP to receive CE credits, the Partner must submit the Form 13206 to the Territory Office and indicate the EA or RTRP has completed their volunteer and certification requirements.

Territory Office

A SharePoint site has been created to allow the Territories to input and monitor completion of the CE credits. All Relationship Managers have been given access to the SharePoint site to allow them to input the information from the partners regarding CE Credit requests. Once Form 13206 is received from the partner confirming an EA or RTRP has completed their CE requirements, the RM will input the information to the SharePoint site using the input form available on the site. This information will be given to the Return Preparer Office and become a part of the EA and RTRP permanent record.

Area Office

During Territory Operational Reviews the Area Offices should take Forms 13206 and compare them to the entries on the SharePoint site for accuracy. If there are any discrepancies, the Area Office must notify Headquarters immediately to rectify the EA or RTRP accounts.

Headquarters

Headquarters is responsible for communicating changes or updates to the Territory and Area Offices related to the CE credits program. On a monthly basis, HQ will provide a list of EA and RTRP to the RPO confirming the requirements for receipt of the CE credits were met.