



Frequently Asked Questions: Education Requirements

1. Who needs to take continuing education courses? (revised 7/20/11)

Everyone who is required to take the Registered Tax Return Preparer competency exam is also required to complete continuing education. The annual continuing education requirement is 15 hours, including 3 hours of federal tax law updates, 2 hours of ethics, and 10 hours of other federal tax law. The continuing education requirements for Registered Tax Return Preparers do not apply to attorneys, certified public accountants, and enrolled individuals, certain supervised preparers (see [Notice 2011-6](#)), and individuals who do not prepare Form 1040 series returns (see [Notice 2011-6](#)).

There is no continuing education requirement for 2011. The continuing education requirement will begin in 2012. Individuals who are Registered Tax Return Preparers, and those who have provisional PTINs but have until December 31, 2013 to pass the test, will need to obtain 15 hours of continuing education courses from IRS approved providers during calendar year 2012 and each subsequent year.

2. What is the process for becoming a provider of qualifying continuing education? (revised 7/20/11)

There are not currently any IRS approved providers for Registered Tax Return Preparer continuing education because the requirement to obtain courses has not begun. The latest Circular 230 does establish four categories of providers of qualifying continuing education. Providers must:

- I Be an accredited educational institution;
- I 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;
- I Be recognized and approved by a qualifying organization as a provider of continuing education on subject matters within Circular §10.6(f); or
- I Be recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing education opportunities in subject matters within Circular §10.6(f). ([Form 8498](#), Program Sponsor Agreement for Continuing Education).

The IRS will provide more information about how to apply to be an approved provider under each of these categories in the coming months.

3. Attorneys and certified public accountants in some states are not subject to continuing education requirements. Will this impact the application of the proposed IRS rules for those individuals? (posted 1/22/10)

No. The lack of continuing education requirements for attorneys or certified public accountants in a specific state will not impact the exception. The IRS does not require attorneys and certified public accountants to complete continuing education.

However, as stated in the Return Preparer Review report, the IRS believes that all tax return preparers have an obligation to stay current on the tax laws and continuing education serves to help individuals remain current and to expand their knowledge within their field of expertise. Such courses are important to tax administration given the complexity of the tax laws and the frequent changes made to the Internal Revenue Code and the rules and regulations implemented to assist in the administration of the Code.

The IRS will consider requiring continuing professional education from additional individuals if data is collected in the future that identifies such a need. Additionally, the IRS plans to reach out to licensing authorities to encourage them to support annual continuing professional education that includes federal tax law topics and updates and ethics for those individuals who are licensed by them and who prepare federal tax returns.

4. My state requires continuing education. Will the credits I receive for completing my state's continuing education requirements count toward the IRS' continuing education requirement for Registered Tax Return Preparers? (posted 3/18/11)

Only credits obtained through courses offered by IRS approved continuing education providers will count towards the IRS' continuing education requirement. If a course offered by an IRS approved continuing education provider also meets a state's continuing education requirements, the IRS will not prohibit a tax return preparer from using the credits obtained from the course to satisfy both requirements, but the tax return preparer should consult with the relevant state's licensing authority to determine whether the state has any restrictions.

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