



2024 Annual Federal Tax Refresher (AFTR) Course

This letter guides Continuing Education (CE) providers in developing the AFTR Course and Test to support the voluntary 2025 IRS Annual Filing Season Program; including links to the following:

1. [Updated AFTR Course Outline](#)
2. [Updated AFTR Course Outline Reconciliation Form](#)
3. [Word Count Formula](#)
4. [Updated AFTR Comprehension Test Parameters](#)
5. [Annual Filing Season Program CE Requirements-AFTR Exemption Chart \(Pub 5646\)](#)
6. [Updated AFTR Test Reconciliation Form](#)

Note: Please review our AFTR [Frequently Asked Questions](#) when developing your course material and test.

What You Need to Know

Annual Filing Season Program:

- The Annual Filing Season Program is a voluntary program open to all tax return preparers who seek to enhance their knowledge of current tax law for individual income tax filing and improve their competency through continuing education.

Non-credentialed Annual Filing Season Program participants will have limited representation rights and are included with enrolled agents (EAs), enrolled retirement plan agents (ERPAs), enrolled actuaries, certified public accountants (CPAs) and attorneys in a public database of return preparers on the IRS website.

The 6-CE hour 2024 AFTR Course and Test, along with 12 additional IRS CE hours, are required continuing education for non-exempt 2025 Annual Filing Season Program participants (link #5 above).

Annual Filing Season Program participants who are exempt from the AFTR Course and Test must complete 15 IRS CE hours including: 3 CE hours Updates, 2 CE hours Ethics and 10 CE hours Tax Law. See: [Exempt requirements](#)

Annual Filing Season Program participants, whether exempt or non-exempt from the AFTR Course and Test, must have their required CE hours uploaded into their preparer tax identification number (PTIN) accounts so the IRS can verify this criterion is met. Timely issuance of Certificates of Completion and uploads of CE credits by providers are critical to meeting this requirement. This is one reason uploads of CE credits in the last quarter (October 1 – December 31) are required to be uploaded within 10 business days of program completion dates.

Annual Filing Season Program participants must also have an active PTIN for the upcoming year, be in good standing and meet all other requirements outlined in their PTIN accounts.

After meeting all requirements and signing their application (for non-credentialed preparers this is consent to the Circular 230; for credentialed preparers: EAs, ERPAs, enrolled actuaries, CPAs and attorneys, this is Election to Participate), the return preparer receives an Annual Filing Season Program – Record of Completion from the IRS.

For detailed information about the Annual Filing Season Program, visit [IRS.gov/afsp](https://www.irs.gov/afsp).

AFTR Course:

- The AFTR Course is a high-level, **basic 1040 “refresher” course focusing on current tax law and the preparation of 2024 individual tax returns**. Please visit [IRS.gov/newsroom/irs-guidance](https://www.irs.gov/newsroom/irs-guidance) for the latest in 1040 guidance.
- The AFTR Course Outline (link #1 above) reflects the flow of the 1040 and Schedules 1-3, listing the topics you must cover. An AFTR Course Outline Reconciliation Form should be used (link #2 above) to substantiate all topics are covered in your course material.
- Overview topics (2.15 on the Course Outline) should not go into depth but should be kept at a high level of understanding since not all preparers will encounter these topics.
- You must provide detailed written material to aid students in preparing for and taking the AFTR Test, regardless of the delivery method. Course material should only include the subject areas on the AFTR Course Outline. New legislation enacted after the February 21, 2024 revision date of the AFTR Course Outline may be voluntarily incorporated into the course. If the AFTR Outline requires coverage of a topic, you should test on the most current/accurate material you presented in the course.
- **The AFTR Course must be exactly 6 CE hours based on a 50-minute hour in accordance with the standards set forth in Circular 230 section 10.6.** You should use the Word Count Formula (link #3 above) to verify credit hour calculations for a self-study delivery method.
- The AFTR Course material must cover a preparer’s requirement to consent to the Circular 230 duties and restrictions to receive the Annual Filing Season Program Record of Completion from the IRS.

AFTR Comprehension Test:

- We’ve updated the AFTR Test Parameters (link #4 above). Please consider each section of the AFTR Test requirements carefully.
- In addition to the 6-CE hour (300 minutes) AFTR Course, there must be a 3-hour (180 minutes) maximum, timed continuous test. CE providers must have a clock displaying the test time remaining.
- Each AFTR Test must contain at least one question for each topic on the AFTR Course Outline. A Test Reconciliation is required to ensure all topics are tested (link #6 above) and there are test bank requirements for every third test attempt.
- Review questions are not required in the AFTR Course, but if you do use review questions, you cannot reuse review questions as test questions.

Annual Filing Season Program Exempt/Non-exempt CE Chart:

- Communicate which participants are exempt or non-exempt from the AFTR Course and Test.
- You must add a link to the Annual Filing Season Program CE chart (link #5 above) to your advertisements for AFTR or an appropriate location on your website, so your students are completely aware of the Annual Filing Season Program CE requirements before they purchase.
- You and your students must know that if an EA elects to take an AFTR Course, they will not receive credit toward their EA CE requirements.

AFTR Start and End Dates:

Activity	Start Date	End Date
Get the AFTR Course number in the CE Provider System	April 1, 2024	October 1, 2024
Offer AFTR Course to students	June 1, 2024	December 31, 2024
Upload AFTR PTIN Course/Test completion records	June 1, 2024	December 31, 2024 (Within 10 business days Oct-Dec)
Student’s timeframe to complete CE requirement for Annual Filing Season Program (link #5 above)	January 1, 2024	December 31, 2024

AFTR Review by the IRS:

The CE team will call everyone who gets an AFTR program number to discuss a review of your course, test and advertising. AFTR programs must be reviewed before being offered to participants. The review process can take several weeks. We will be requiring and verifying all the following:

- Items in advertisements directed to those considering the program including:
 - Syllabus with verification the AFTR Course meets the 6-CE hour (300 minutes) requirement.
 - Course description or link to the AFTR Course Outline on [IRS.gov/taxpros/ce](https://www.irs.gov/taxpros/ce).
 - Program completion (AFTR Course & Test) is required by December 31, 2024.
 - Testing requirements (70% passing score, three hours to complete the test in one sitting/number of test attempts allowed) including how the test will be given.
 - Reminder that EAs cannot receive credit for the AFTR Course.
 - Reminder that Annual Filing Season Program participants must consent to the Circular 230 duties and restrictions to receive the Annual Filing Season Program Record of Completion from the IRS.
 - Other required CE for Annual Filing Season Program participation (link to the [Annual Filing Season Program CE Requirements-AFTR Exemption Chart \(Pub 5646\)](#)).
 - Link to the IRS Annual Filing Season Program (information about limited representation).
 - Explain browser requirements, course policies and other pertinent information.
- All AFTR documentation (course material, test, reconciliation, etc.) which must be submitted in Word or PDF format, even if the material is web-based.
- The AFTR Test Reconciliation which is required to identify from your comprehension test the domain, tax topic number and page number in the course material where the IRS can find the answer.
- AFTR providers should follow the CE Provider Standards for any areas not covered in this letter including issuing a Certificate of Completion and program evaluation to attendees completing the AFTR Course.

Additional Information:

We welcome you to participate as an AFTR Course provider in 2024. We hope you find this packet helpful, but should you have any questions, please send them to the CE mailbox at rpo.ce@irs.gov.

You'll receive an invitation in your CE Provider secure mailbox soon to participate in a call to learn more about the current AFTR Course/Test and Annual Filing Season Program requirements.