



**PRONTO**  
TAX SCHOOL

**AFSP**

Annual Filing Season Program  
Cheat Sheet on CE Hours

## What is AFSP?

The Annual Filing Season Program is a voluntary program administered by the Internal Revenue Service (IRS) aimed at tax return preparers who are not Enrolled Agents, Certified Public Accountants (CPAs), or attorneys. Participants in this program are required to meet specific continuing education requirements to earn and maintain their AFSP record of completion.

## Continuing Education Requirements for AFSP Registrants:

### Annual Requirement

To maintain an AFSP record of completion, participants must complete 18 hours of continuing education (CE) annually during the calendar year.

### CE Topics: These 18 hours must include the following:

- 6 hours Annual Federal Tax Refresher (AFTR) topics
- 10 hours of federal tax law topics.
- 2 hours of ethics.

### Reporting

After completing the required CE, participants must ensure that their CE hours are properly reported to the IRS. This is often done by the CE provider or by the participant when renewing their AFSP record of completion. As a Pronto Tax School Member we report the hours for you.

### Record Keeping

AFSP participants should keep records of their CE completion certificates for a minimum of four years, as the IRS may request this documentation for verification.

### Circular 230:

One of the steps that most tax professionals forget is to accept Circular 230 inside their PTIN account. Once your hours are reported to the IRS you have to wait about 2-4 weeks for Circular 230 to generate in your PTIN account. Once it shows in your account you have to go in and accept it. IRS usually sends out an email once Circular 230 is in your account.

# AFSP Annual Filing Season Program Cheat Sheet

## Benefits of CTEC Registration

### Legal Standing

While AFSP participants are not authorized to practice before the IRS like Enrolled Agents, having an AFSP record of completion shows a commitment to ongoing education and ethical practice.

### Competitive Advantage

AFSP participants can differentiate themselves in the market by demonstrating their knowledge and professionalism.

### Representation Rights

AFSP participants may represent clients during audits if they prepared the client's tax return and signed it.

### Annual Listing

Those who earn an AFSP record of completion are included in the IRS Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, making it easier for clients to find them.

## AFSP/AFTR COURSES

### 18 hours | IRS, CTEC, NASBA

- **Tax Credits Refresher Course** (5 Hours, IRS & NASBA Approved) This Tax Credits Refresher course is worth 5 hours of continuing education credit with IRS.
- **Tax Deductions Refresher Course** (5 Hours, IRS & NASBA Approved) This Tax Deductions Refresher course is worth 5 hours of CE / CPE.
- **Ethics for Tax Professionals** (2 Hours, IRS, CTEC and NASBA Approved) Most tax professionals need at least 2 hours of ethics continuing education every year.
- **IRS Annual Federal Tax Refresher (AFTR) Course and Test** (6 Hours, IRS Approved) This course also meets the strict guidelines of the IRS regarding the Annual Filing Season Program (AFSP) credential and is worth 6 hours of credit with IRS.

### Additional Enrichment Courses

- **Bite-Sized Crypto Tax Learning Center** – This provides you with DOZENS of "micro learning" opportunities as CPA Joshua Azran explains the dangers and opportunities associated with helping crypto-involved tax clients.
- **Last Call Business Tax Update** – We go through all of the business (including C corporation, S corporation, partnership, and LLC) tax updates tax pros need to know heading into tax season, to help ensure your maximum tax season confidence and profitability.
- **Last Call 1040 Tax Update** – We go through all of the 1040 tax updates tax pros need to know heading into tax season, to ensure that tax pros are maximally ready for less stress and more success this tax season.
- **Handling the IRS** – Build and test your knowledge of IRS Practices and Procedures. With 87,000 new IRS employees on the way, you are going to need to know this stuff.
- **Federal Tax Update** A fast and fun, but also comprehensive tax update course. 3 hours of credit.

