



# THE IRS CE PROVIDER INSIDER | *Looking to the Future*

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### Artificial Intelligence, Is it Ethical?

Artificial intelligence (AI) uses algorithms to research data and reach conclusions. AI can be used in chatbots or voicebots for automated call routing while generative AI does just what you would expect, generating content. Every day, AI unlocks new worlds of opportunity, including various prospective uses by tax professionals. This begs the question, does the topic of AI qualify for IRS continuing education (CE)?

The answer is that it depends on the program content.

AI is touted as a tool to be used to increase efficiency, productivity and cost savings. It might be used in programs that coordinate office management or to take the place of some research or other jobs. These topics are interesting but are not closely related to federal tax and thus unsuitable for IRS CE credits.

[Provider Standard](#) No. 4 states, “Continuing education programs must be designed to enhance professional knowledge in federal tax law, federal tax-related matters, qualified retirement plan matters, or federal tax-related ethics, and must be consistent with the Internal Revenue Code and effective tax administration.”

One acceptable approach to developing a program that meets all IRS CE Provider Standard No. 4 requirements might be a federal tax-related ethics program. A course developer/instructor can caution tax return preparers that AI is not a substitute for their [Circular 230](#) requirements of competence (a requirement under § 10.35) and due diligence (as defined under § 10.22) in assessing the reliability of any work product generated by AI, which isn’t infallible and has its limitations.

The American Bar Association (ABA) released a [Formal Opinion](#) on July 29, 2024 saying that lawyers using generative AI must fully consider their ethical obligations, including their duties to provide competent legal representation and to protect client information. Because AI tools are subject to mistakes, the ABA said an appropriate degree of independent verification or review of its output is needed.

The same holds for tax return preparers. If a tax professional uses AI and isn’t aware of the underlying law, there’s potential exposure under Cir. 230, including § 10.37 (the rules relating to written advice) and § 10.51(a)(13) (which prohibits giving a false opinion through recklessness or gross incompetence).

There is also potential for civil and criminal penalties for the unauthorized use or disclosure of taxpayer information under IRC § 6713 and 7216(a). This could occur using open-source AI programs since any data entered to research is held by the AI platform and is used by the program to “learn.” Personally identifiable information (PII) or proprietary information entered in the program is lasting and could be unsecure.

## Convergence of Social Media and Ethics

Love it or hate it, social media is part of our personal and professional lives. The IRS Continuing Education (CE) team recently engaged the IRS Office of Professional Responsibility (OPR) about social media as it relates to practice before the IRS and tax professionals subject to [Circular 230](#). There is a pathway for an IRS CE provider or course developer to create an IRS ethics program covering social media when following [CE Provider Standard No. 4](#). One must ensure that the focus is on ethics related to federal tax and is in support of effective tax administration and Circular 230. OPR shared the following talking points:

- Focus on the potential legal and compliance risks associated with an online presence.
- Highlight issues with sharing tax advice or opinions on social media without the appropriate qualifications (a potential violation of the advertising or solicitation restrictions in § 10.30).
- Discuss the possibility of endorsing certain products or services without disclosing conflicts of interest in violation of § 10.29.
- Consider that including client testimonials or information in advertising could breach the duty of confidentiality in violation of § 10.51(a)(15).
- Contemplate whether social media is blurring the line between a tax professional's personal and professional life ethically.
- Emphasize that sharing personal information, even if it isn't sensitive, can inadvertently reveal details in breach of confidentiality that bad actors could exploit, such as through phishing or social engineering attacks.
- Inappropriate or unprofessional content can damage reputations and potentially lead to disciplinary actions.

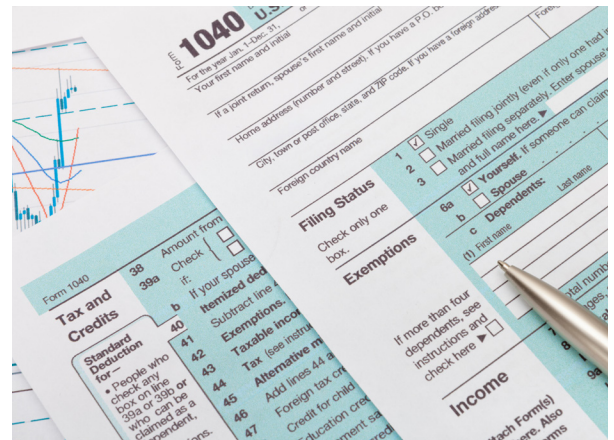
## Presidential Candidate Tax Policies

During this presidential election year, everyone is hypothesizing about tax policy. Tax policy stump speeches abound, from pie-in-the-sky to trickle-down economics and everyone has plans and ideas.

While discussions about candidate's proposed plans and potential law changes are interesting, they do not qualify for IRS continuing education (CE), as they are not tax law.

A federal tax law or update program may include the latest legislative tax law changes, but a candidate's proposed tax policies and legislation are not laws and thus are not federal tax-related content and cannot be relied upon for federal tax planning. CE Provider Standard No. 4 describes federal tax planning as applying federal tax rules (the law) to prospective transactions and understanding the federal tax implications of the transactions.

Discussions about a candidate's proposed plans and potential law changes do not qualify as IRS CE but could be included (no more than 20% of total program content) in a more extensive federal tax law topic that applies the 80/20 Rule, where 80% of the program content is federal tax related.





### Coming Soon – System Security Enhancements

Data protection and having a secure computer system takes all of us working together. Soon the IRS will integrate phishing-resistant multi-factor authentication (MFA) within the Continuing Education (CE) system. The security enhancement is consistent with an Executive Order to improve the nation's cybersecurity and will protect against phishing attacks using traditional MFA methods. Principal and Administrative Points of Contact (POC) will use Login.gov to sign in to their account safely and securely. Login.gov is a single sign-on tool for many IRS and other government agency systems and websites. The IRS will sunset the existing login method. All users will have an initial registration to verify their identity and migrate to the new login procedure. Once POCs register, they will be able to choose from several authentication methods to generate or receive secure codes.

In the coming months, we will supply you with more information and the starting date for implementing the phishing-resistant MFA.

## Important Dates to Remember

### September 30, 2024

3rd Quarter PTIN Uploads Due

### October 1, 2024

AFTR Program Number Deadline

CE Provider Renewals Begin

### November 12, 13 & 14, 2024

Bi-Annual CE Provider Calls

### December 31, 2024

2021 IRS Program Numbers Expire

AFTR Course/Test Deadline

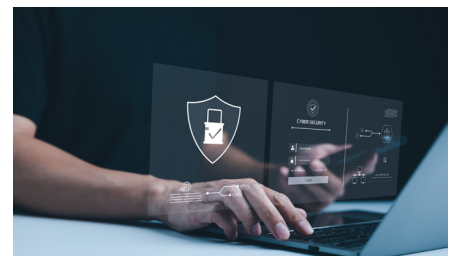
IRS Annual Filing Season Program CE Requirements Deadline

### During the 4th Quarter (October 1 – December 31)

PTIN Uploads are Due within 10 Business Days of the Program Completion Date

## AFTR Registration Has Ended

The last date to acquire an Annual Federal Tax Refresher (AFTR) program number was October 1, 2024. If you missed the deadline, you are not able to participate as an AFTR provider in 2024. Note that in order for a tax professional to receive credit for completing the AFTR program, you must use an AFTR program number which includes the – A definer. A tax law update program number with a – U definer will not satisfy the AFTR program completion requirement for the IRS Annual Filing Season Program.



### Check Your Own Firewalls

Don't block our IRS.gov email or telephone numbers. No-reply notifications from the IRS CE system come from [no-reply@ceprovider.us](mailto:no-reply@ceprovider.us)

## Completing Your Certificate of Completion

Continuing Education (CE) providers must issue a Certificate of Completion (COC) to each participant who successfully completes a program, even when the attendee does not provide their preparer tax identification number (PTIN). PTINs must not be included on COCs. COCs must include:

- Name of participant
- Program name & IRS issued program number(s)
- Total number of credits earned
- Date completed
- Training location
- CE provider name
- CE provider address
- Signature of designated official
- Statement “In accordance with the standards set forth in Circular 230 section 10.6, CE credits have been granted based on a 50-minute hour.”

We recently released [Publication 5888, IRS Certificate of Completion Instructions](#). This publication contains guidance for CE providers on what should and should not be included on a COC issued to attendees of their program and also shows a sample certificate.

## 2025 CE Provider Fee

The IRS Continuing Education (CE) program is a contractor-supported program not funded by Congressional appropriations. Advocation Strategies, Inc., the third-party vendor administering the CE program for the IRS, charges each CE provider an annual registration/renewal fee. The registration and renewal fee for calendar year 2025 is \$650, the same amount as it was in 2024. Late fees will still apply if you do not renew by December 31, 2024.



### Password Reminder

The Continuing Education (CE) system will prompt you to change your password every 90 days. Your account will be disabled after 120 days if no password change has been completed.

For CE system support, contact the CE Help Desk at 888-316-7581 Between 8 a.m.-5 p.m. PT.



## Renewal Season Coming Soon

IRS Continuing Education (CE) provider renewal season for 2025 is almost here and will run October 1–December 31, 2024. We highly encourage you to plan ahead and renew early to avoid any interruptions to your CE provider account, including the ability to upload preparer tax identification number (PTIN) CE credits. To continue marketing yourself as an IRS-approved CE provider and award IRS CE credit for registered programs in 2025, please adhere to the following:

- Renew your approval status and pay the annual renewal fee of \$650 through your online CE provider account.
- The Principal Point of Contact (PPOC) must renew the CE provider status. Administrative Point of Contacts (APOC) cannot renew provider accounts and will not see the red ‘renew now’ button when they log in.
- Clean up your CE account by updating any PPOC or APOC contact information.
- Ensure at least one CE program is registered in your account to complete your renewal (either carried over from the current year or newly added for 2025).
- The quickest way to make renewal fee payments is electronically using a Visa Card, Master Card, Discover Card or an electronic check. The vendor does not accept American Express cards. Mailed payments must be postmarked by December 31, 2024 to avoid late fees. We suggest you send all necessary documentation and/or payments early, as it may take several weeks before mailed applications and payments are received and processed. You will not have access to your account until the application and payment have been fully processed.
- Renewals not made by December 31 will generate the removal of your name and contact information from the public listing of IRS-approved CE providers. Late renewals will include added charges to the renewal fee:
  - January 1 through midnight, local time, January 31 - \$100
  - February 1 through midnight, local time, February 28 (February 29 on leap years) - \$150
  - March 1 through midnight, local time, December 31 - \$200

## CE Team Members

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## For more information about CE requirements for Continuing Education Providers

Visit [www.irs.gov/taxpros/ce](http://www.irs.gov/taxpros/ce)

If you have a topic you would like covered in an upcoming issue, please submit it via email to [rpo.ce@irs.gov](mailto:rpo.ce@irs.gov)