

Annual Filing Season Program (AFSP) Exemption Status	Filing Season	Annual Federal Tax Refresher (AFTR) Course CE Credits	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
Non-Exempt	2016 and beyond	6		10	2	18
Exempt	2016 and beyond		3	10	2	15

Category	CE Requirement	Credit Breakdown
Enrolled Agent	72 hours (over 3 year enrollment cycle) Exempt status for AFSP (No CE credit for completing the AFTR course)	Minimum of 16 hours per year (2 of which must be on Ethics)
Enrolled Retirement Plan Agent	72 hours (over 3 year enrollment cycle) Exempt status for AFSP	Minimum of 16 hours per year (2 of which must be on Ethics)
Enrolled Actuary	36 hours (over 3 year enrollment cycle) Must be approved by the Joint Board Exempt status for AFSP	Minimum of 12 hours per year (At least ½ core subject matter) Initial enrollments in 3 rd year are exempt from that year's CE
CPA	Variable by state Exempt status for AFSP	Contact your State Board of Accountancy (SBA). For a list of SBA's visit: www.NASBA.org/stateboards
Attorney	Variable by state Exempt status for AFSP	Contact the American Bar Association (ABA) for Continuing Legal Education (CLE) requirements. For a list of Mandatory CLE states visit: www.americanbar.org/cle/mandatory_cle.html
Certified Financial Planner (CFP)	30 hours per certification period Must be approved by CFP Board Non-exempt status for AFSP	28 hours multiple topics 2 hours Ethics
CTEC Registered Tax Preparer (CRTP)	60 hours qualifying 20 hours renew Exempt status for AFSP (Able to obtain AFSP without taking AFTR course)	Qualifying: 45 hours Federal 15 hours State Renew: 10 hours Federal Tax Law 3 hours Federal Tax Update 2 hours Ethics 5 hours State
Oregon Licensed Tax Preparer (OBTP)	80 hours basic 30 hours per year Exempt status for AFSP (Able to obtain AFSP without taking AFTR course)	Initial year - 80 hour basic course Renew – 30 hours related to tax law and tax prep
Maryland Licensed Individual Tax Preparer	16 hours per 2 year registration term Exempt status for AFSP (Able to obtain AFSP without taking AFTR course)	4 hours Maryland tax-related subjects 2 of those 4 may be a federal or state course in Ethics
New York Registered Tax Preparer	Non-commercial preparers – N/A Commercial preparers who prepared 10 or more NYS personal income tax returns during each of the past 3 years – 4 hours by Dec 2015. Commercial preparers who prepared fewer than 10 NYS personal income tax returns during each of the past 3 years – 16 hours by Dec 2015 and 4 hours every year after. Non-exempt status for AFSP	
Supervised Preparer	N/A Non-exempt status for AFSP	
Non-1040 Preparer	N/A Non-exempt status for AFSP	
Unenrolled Return Preparers	N/A Non-exempt status for AFSP	
Registered Tax Return Preparer (RTRP)	Exempt status for AFSP (Able to obtain AFSP without taking AFTR course)	