

| Category | CE Requirement | Credit Breakdown |
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| 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 |
| 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) | |
| 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 | |

| 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 | 2015 | 6 | | 3 | 2 | 11 |
| | 2016 and beyond | 6 | | 10 | 2 | 18 |
| Exempt | 2015 | | 3 | 3 | 2 | 8 |
| | 2016 and beyond | | 3 | 10 | 2 | 15 |