



Department of the Treasury
IRS Continuing Education Processing Center
P.O. Box 1559
Sacramento, CA 95812

Application Checklist

Continuing Education Provider – Prepare Before You Apply

Before starting your application, review the IRS CE Provider Standards and gather the information and supporting documents below. Preparing these items before you begin will help you complete your application more efficiently, improve the quality of your submission and reduce delays caused by incomplete or insufficient applications.

Before You Apply

☐ Review the instructions for [Form 8498, Continuing Education Provider Application and Request for Provider Number](#), [IRS CE Provider Standards](#), [Frequently Asked Questions \(FAQs\)](#) and other available guidance before preparing your application or developing CE programs.

Note: Form 8498 is not required when applying electronically.

- ☐ Confirm that your organization and proposed programs meet IRS CE Provider Standards and eligibility requirements.
- ☐ Gather all organization, contact and program information before starting your application.

Organization Information

- ☐ Legal name of your organization.
- ☐ Employer Identification Number (EIN).
- ☐ Business mailing address.
- ☐ Primary Point of Contact information.
- ☐ Additional Point(s) of Contact, if applicable.

If Your Organization Is Accredited or Recognized

If your organization qualifies under any of the following categories, include a copy of your applicable accreditation or approval letter with your application.

- ☐ **Accredited Educational Institution** recognized by an accrediting agency accepted by the IRS. For example, an accredited college or university.

☐ **Organization Recognized for Continuing Education** by a state licensing body or an equivalent governmental authority.

☐ **Organization Approved by an IRS CE Accrediting Organization** National Association of State Boards of Accountancy (NASBA).

If Your Organization Is Not Accredited, Recognized or Approved

If your organization is not accredited, recognized or approved as described above, you may still qualify to become an IRS CE Provider. To allow the IRS to evaluate your application, submit all the following supporting documentation and program information.

Supporting Documentation

☐ Program syllabus – Identifies the learning objectives, instructional content and course organization.

☐ Instructor biography – Demonstrates instructor qualifications and subject matter expertise related to the course.

☐ Course developer biography – Demonstrates developer qualifications and subject matter expertise related to the course (applicable if the instructor is not the course developer).

☐ Program evaluation form – Allows participants to evaluate the course using [IRS Form 14364](#) or specific requirements included in the [IRS sample evaluation form](#).

☐ Certificate of completion – Contains all IRS-required elements included in [Pub 5888](#) for each participant successfully completing a program.

☐ Program examination (self-study programs only)

Program Information

Important: Before preparing or submitting your program information, confirm that each program meets the [IRS CE Provider Standards](#).

☐ The program covers an eligible CE topic, such as Federal Tax/Tax-Related Matters, Federal Tax Update or Federal Ethics.

☐ The program contains sufficient qualifying instructional content for each contact hour and satisfies the [IRS 80/20 Rule](#), as applicable.

☐ All instructional materials and participant handouts used to deliver the program (for example, course book, Power Point, outline and instructor's notes).

- ☐ Clear, descriptive program name.
- ☐ Complete program description explaining what participants will learn.
- ☐ Target audience (enrolled agents (EA), enrolled retirement plan agents (ERPA), other tax return preparers).
- ☐ Program category (for example, Federal Tax/Tax-Related Matters, Federal Ethics, Federal Tax Updates).
- ☐ Delivery method (In-person, Online, Self-study).
- ☐ Number of requested CE credit hours.

Additional Requirements for In-person and Online Programs

- ☐ Program agenda – Aligns with the program title, description and syllabus. Outlines the instructional content and time allocated to support the requested CE hours using 50-minute contact hours and scheduled breaks.
- ☐ Describe and document your attendance monitoring methods, including how you will verify participant attendance for each 50-minute contact hour.

Additional Requirements for Self-Study Programs

- ☐ Complete [Form 15725, Word Count Formula Worksheet](#), and include the calculations supporting the requested CE credit hours.
- ☐ Include review questions and final examination calculations used to determine CE credit hours.

Application Fee

- ☐ The application fee (currently \$700) is non-refundable, even if the application is withdrawn or not approved.
- ☐ Applications cannot be processed until payment has been received and processed.
- ☐ Mailed check or money order payments may take six weeks or longer to process.

Before You Submit

- ☐ Review your application for completeness and accuracy.
- ☐ Verify that all program materials and documents are complete, proofread and correspond to the program being submitted.
- ☐ Confirm your program titles, descriptions, categories and CE hours are accurate.
- ☐ Ensure live program attendance procedures and self-study calculations are included, when applicable.

Important: You are not approved to offer IRS continuing education programs until you receive an official CE Provider Approval Letter or CE Provider Renewal Letter.

Processing time may take up to 90 days.

To contact us:

Phone: 1-888-316-7581

Toll number: +1 916-738-8001

Hours: 9:00 a.m. – 6:00 p.m. CT, Monday–Friday