



Annual Federal Tax Refresher (AFTR) Course Syllabus

Course Description

The Annual Federal Tax Refresher (AFTR) course provides a comprehensive review of key topics for the current filing season, including:

- **Tax Law Updates:** New legislation and provisions affecting the current tax year.
- **General Filing Issues:** Filing requirements, standard vs. itemized deductions, common credits, and individual return preparation essentials.
- **Ethics & Due Diligence:** Professional responsibilities, compliance with IRS Circular 230, and preparer due diligence requirements.

The course is designed to fulfill the IRS AFSP Annual Federal Tax Refresher requirement and prepare participants for the AFTR comprehension exam.

Course Outline

Domain 1 - New Tax Law and Recent Updates

- 1.1 Annual Inflation and Cost of Living Adjustments
- 1.2 New Standard Mileage Provisions
- 1.3 Third Party Network Transactions (Form 1099-K)
- 1.4 Direct File Pilot Program
- 1.5 SECURE Act 2.0, Section 109 Higher Catch-Up Contributions for Individuals Aged 60-63 for 202
- 1.6 SECURE Act 2.0, Section 124 Increased Age of Onset Blindness or Disability for Qualified ABLE Programs for Tax Years Beginning After 12/31/2025

Domain 2 Part 1 - General Review of Tax Return Preparation

Learning Objectives

2.1 Filing Status Review

2.2 Taxability of Earnings

2.3 Schedule B: Interest, Dividends, Foreign Accounts and Trusts

Domain 2 Part 2 - General Review of Tax Return Preparation

Learning Objectives

2.4 & 2.5 Reporting and Taxability of Retirement Income Including IRAs

2.6 Reporting and Taxability of Unemployment Compensation

2.7 Alimony

2.8 Schedule C, Profit or Loss from Business (Self-Employment Income)

How to Access Course Materials

- Participants will receive access to all course content and reference materials through the Thinkific platform before beginning the exam with Brillium
- **How to Register** - Register for this course on etstaxinstitute.thinkific.com. Locate the course from the Products page. Select the course for purchase.

Course instructions:

- Navigate to My Dashboard in your Thinkific account, then select Start Course on the AFTR course
- Completely review the provided course materials
- Once you have read the entire pdf guide, click Complete & Continue to proceed to the exam page
- Click the Take the Exam button when you are ready to begin the exam
 - Reminder: the 3-hour timer begins when you click the button
- Once you have successfully passed the exam, you may proceed to the next screen where you will complete the course and download your certificate

Testing Information

- **Format:** 100-question, open-book comprehension exam
- **Platform:** Administered virtually via Brillium (through Thinkific portal)
- **Time Limit:** 3 hours (one sitting)
- **Attempts:** 2 allowed before alternate version assigned

- It is recommended that participants download the pdf guide or open in a separate browser tab before beginning the exam. The exam time starts immediately after clicking the link.

CPE Credit Requirements

- **AFTR Course:** 6 CE Hours
- **AFTR Exam:** Must pass with a **minimum score of 70%** within a **three-hour time limit**. Exam must be completed in **one sitting**.
- **Exam Attempts:** Up to **2 attempts** permitted before receiving a different test version.
- **Additional CE Courses:** Any additional courses require a 70% passing score on the knowledge assessment for CE credit.
- **Completion Deadline:** All course work and exams must be completed by **December 31, 2025** to qualify for the **AFSP Record of Completion**.
- **Note:** Enrolled Agents (EAs) do **not** receive CE credit for the AFTR course.

CPE Details

Affiliation*	CPE Awarded	Deliver method / course format	Field of study	Course ID #	Sponsor ID #
IRS	6	Self-Study	Federal Tax Law Update (AFTR)	ECQYN-A-0035-25-S	ECQYN

*Individuals with other professional credentials should check with their state licensing board or accrediting organization to determine if this program meets their continuing education requirements.

AFSP Requirements & Disclosures

- AFSP participants must **consent to IRS Circular 230 duties and restrictions** to

receive their Record of Completion.

- Limited representation rights apply for AFSP Record of Completion holders.
- Additional CE requirements for full AFSP eligibility are listed in the **Annual Filing Season Program CE Requirements – AFTR Exemption Chart (Pub 5646)**.
- All work must be completed by **December 31, 2025** to be reported to the IRS for CE credit.

Annual Filing Season Continuing Education Requirements

Return Preparer Categories	Description of preparer category	Annual Federal Tax Refresher (AFTR) Course & Test	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
AFTR Course Exempt Preparers						
State Based Return Preparer Program Participants						
Oregon Board of Tax Practitioners	Return preparers who are currently registered with Oregon	Exempt from AFTR Course & Exam	3	10	2	15
California Tax Education Council (CTEC)	Return preparers who are currently registered with CTEC					
Maryland State Board of Individual Tax Preparers	Return preparers who have passed the Maryland examination and are registered with Maryland by 12/31					
Organization Based Return Preparer Program Participants						

Former IRS Registered Tax Return Preparers	Return preparers who passed the RTRP test	Exempt from AFTR Course & Exam	3	10	2	15
IRS Special Enrollment Exam (SEE) Part 1	Tax preparers who have passed the Special Enrollment Exam Part I within the past two calendar years. i.e. for Filing Season 2021 return preparers must have passed within calendar years 2019 or 2020					
IRS Volunteer Income Tax Assistance (VITA) volunteer	VITA quality reviewers, instructors and preparers who pass the advanced VITA examination with Active PTINs. See Fact Sheet for additional information.					
Accreditation Council for Accountancy and Taxation (ACAT)	Return preparers who hold an Accredited Tax Preparer (ATP) or Accredited Business Accountant/ Advisor credential (ABA).					
Credentialed Return Preparers						
Certified Public Accountant (CPA)	Exempt as long as preparer holds current credential	Exempt from AFTR Course & Exam	3	10	2	15
Attorney						
Enrolled Retirement Plan Agent (ERPA)						

Enrolled Agent (EA)		Exempt from AFTR Course & Exam Note: If an Enrolled Agent opts to take an AFTR course, they will not receive credit toward their Enrolled Agent CE requirements	3	10	2	15
Non-Exempt Return Preparers – AFTR Course is REQUIRED						
Non-exempt or non-credentialed preparer	All other non-credentialed return preparers who do not meet one of the exempt categories listed above	6-hour AFTR course and test is required annually	N/A	10	2	18

Technical Requirements

- Up-to-date web browser (Chrome, Firefox, Safari, or Edge recommended)
- Stable high-speed internet connection
- Access to PDF viewer recommended
- Course platform account (instructions provided above)

Course Policies - To request a refund, email admin@everetttaxsolutions.com. Students must complete the course on or before December 31, 2025 to receive CPE credit. No refunds will be issued once the course is accessed or after the course expiration date.