

IMPORTANT INFORMATION for ERPAs and IRS Enrolled Agents About IRS Changes to CE Reporting Procedures

SunGard's Relius Education Programs Earn Continuing Education Credit for ERPA and IRS Enrolled Agent Designees.**

SunGard's Relius Education has entered in to an agreement with the Return Preparer Office, Internal Revenue Service (IRS), to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Return Preparer Office as to the quality of the program or its contribution to the professional competence of the Enrolled Retirement Plan Agent or the IRS Enrolled Agent.

SunGard only submits Web seminars to the IRS Return Preparer Office for pre-approval, and the programs are only approved for ERPA and IRS Enrolled Agent CE credit. SunGard does not submit Web seminars to any other entities for pre-approval.

Attention ERPAs and IRS Enrolled Agents (EAs)!

****PTIN REQUIREMENTS FOR ERPAs**

Do all Enrolled Retirement Plan Agents (ERPAs) have to have a preparer tax identification number (PTIN)? Some practitioners are questioning this and the answer is generally no. As long as an ERPA does not prepare tax returns for compensation, a PTIN is NOT needed. For more information, see [Notice 2011-47](#) and IRS article, "[Enrolled Retirement Plan Agent Program \(ERPA\) - Do ERPAs need a PTIN?](#)"

Collecting of ERPA and EA PTIN by CE Providers

Recently the IRS mandated that IRS-approved Continuing Education Providers collect PTINs of ERPA designees and IRS Enrolled Agents attending their programs and report that information to the IRS Return Preparers Office. Collecting and reporting of the PTIN and credit earned applies to all EAs and applies to ERPAs *only* if the ERPA is required to have a PTIN. For an ERPA without a PTIN, when the PTIN is requested, the ERPA simply replies that he/she is not required to have a PTIN. **If you are an ERPA who is not required to have a PTIN, please do NOT substitute the ERPA enrollment number for the PTIN.** CE providers continue to give credit for the program and issue a letter of participation to ERPAs who are not required by the IRS to also have a PTIN. The IRS only requires sponsors to report CE credit for the ERPAs that are required to also have a PTIN and for IRS Enrolled Agents.

Reporting of CE Credits by ERPAs

The process for ERPAs to report CE credit has not changed. The ERPA continues to self-certify that he/she has met the ERPA CE requirements.

So, there are no major changes for ERPAs this year. If an ERPA is not required to have a PTIN, CE reporting by providers is not required. ERPAs continue to follow the same renewal process as before, by self-certifying that the CE requirements for the enrollment period were met.

For more information about Continuing Education, please call 1-800-326-7235, ext. 4032, or send an email to relius.education@sungard.com.