

Note: This report may be completed and submitted on govconnect.iowa.gov.

Income tax return preparers must report continuing education hours to the Iowa Department of Revenue annually. Hours indicated for each course should not exceed the length of the class specified by the IRS approved provider of continuing education. Income tax return preparers may only claim hours for time they actually attended or participated in a continuing education course. The Department may request records of continuing education courses, including certificates of completion (if offered by the IRS approved provider) for a minimum of 5 years. IRS approved providers are not required to report continuing education courses to the Department.

Income tax return preparers who fail to complete the required annual hours by the end of the calendar year must attach a statement to this form explaining why the failure was reasonable under the circumstances and not willful or reckless conduct. Income tax return preparers who fail to complete their continuing education hours on time shall not prepare tax returns IA 1040, IA 1040X, IA 1040C, IA 1041, IA 1120, IA 1120X, IA 1120F, IA 1120S, IA 1065, or IA PTE-C until such time their hours have been completed and reported to the Department.

Report continuing education hours completed each calendar year to the Department by February 15 of the following year.

▲ Name: _____

Current mailing address: _____

City: _____ State: _____ ▲ ZIP:

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▲ Social Security Number:

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▲ Preparer PTIN:

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Course: _____ **Date of course:**

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Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

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Hours of ethics:

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Course: _____ **Date of course:**

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Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

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Hours of ethics:

--	--

Course: _____ **Date of course:**

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Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

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Hours of ethics:

--	--

▲ Name: _____

▲ Social Security Number:

▲ Preparer PTIN:

Course: _____ Date of course:

Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

Hours of ethics:

Course: _____ Date of course:

Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

Hours of ethics:

Course: _____ Date of course:

Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

Hours of ethics:

Course: _____ Date of course:

Subject matter _____

Location: _____

IRS approved provider: _____

Hours of total income tax:

Hours of ethics:

Total Hours: Income tax: + Hours of ethics: = Total credit hours:

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this form, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signed: _____ ▲ Date:

Mail to: Iowa Department of Revenue, PO Box 10465, Des Moines, IA 50306-0465