

JUSTIFICATION FOR NON MATERIAL CHANGE
OMB No. 1545-1726

The revenue procedure describes the procedures and standards that organizations must follow to be identified by the Internal Revenue Service as a qualifying organization that may accredit continuing education providers as codified under 31 Part 10. This revenue procedure also describes the standards for a continuing education provider and the procedures that individuals and entities must follow to be approved by the Internal Revenue Service as a continuing education provider.

Revenue Procedure 2012-12 is being incorporated into this information collection because it supplements section 10.6 and 10.9 of Part 31. The three new forms have been developed to provide tools to monitor the continuing education programs and fulfill the requirements under the regulations, as supplemented by Rev. Proc. 2012-12.

- *Form 14360, Continuing Education Provider Complaint Referral*, is used to file a referral against an approved IRS continuing education provider (CEP) who is not meeting the procedures standards while offering CE programs.
- *Form 14392, Continuing Education Waiver Request*, is used when an individual has not been or will not be able to acquire the required CE credits prior to the renewal deadlines.
- *Form 14364, Continuing Education Evaluation*, provides for a voluntary program evaluation by individuals who have completed the program.

This change will increase the burden hours by 14,375.