

## 31 C.F.R. § 10.9

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### Continuing education providers and continuing education programs.

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- (a) *Continuing education providers*—(1) *In general*. Continuing education providers are those responsible for presenting continuing education programs. A continuing education provider must—
- (i) Be an accredited educational institution;
  - (ii) Be recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
  - (iii) Be recognized and approved by a qualifying organization as a provider of continuing education on subject matters within § 10.6(f) of this part. The Internal Revenue Service may, at its discretion, identify a professional organization, society or business entity that maintains minimum education standards comparable to those set forth in this part as a qualifying organization for purposes of this part in appropriate forms, instructions, and other appropriate guidance; or
  - (iv) Be recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing professional education opportunities in subject matters within § 10.6(f) of this part. The Internal Revenue Service, at its discretion, may require such professional organizations, societies, or businesses to file an agreement and/or obtain Internal Revenue Service approval of each program as a qualified continuing education program in appropriate forms, instructions or other appropriate guidance.

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