

WORD COUNT FORMULA

Provider Name: Program Number: Program Name:

**IMPORTANT - READ BEFORE COMPLETING THIS FORM **

You must download or save this form to your computer before entering any data. Failure to do so may result in inaccurate calculations.

The word count formula is a method accepted by the American Institute of CPAs, the National Association of State Boards of Accountancy, the California Tax Education Council, and the IRS Return Preparer Office for measuring the credit hours awarded upon completing a self-study continuing education course or program. The formula is broken into three components: (1) Required Reading, (2) Questions & Exercises, and (3) Audio & Video Segments. Credit hours awarded are based upon a contact hour of 50 minutes. See page 2 for additional information on calculating a word count.

Navigating The Form: To navigate this form, either hit the Tab key to move from one field to the next, or place your cursor within the field to enter information. Tab out of the field to see the final calculation of that field.

	Include only program content that is critical to the achievement of the stated learning objectives. Do not include supplemental reference material. Include only pertinent paragraphs or sections of tax regulations required for the achievement of the stated learning objectives. If the author or developer determines the entire tax regulation is beneficial to the learner, the tax regulation should be included as an appendix. Review questions, exercises, and final examination questions should not be included in the Required Reading Section.			
	words 180	=	minutes	
Questions & Exerci	ises: Include review questions, exercises, and final examination	questions in th	nis section.	
	review questions X 1.85 final exam questions X 1.85		minutes minutes minutes	
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AFTR FINAL EXAM (Audio/Video Segm	QUESTIONS ARE PART OF THE 3 HOUR TIMED EXAM AND ARE nents: Include audio/video segments which constitute additiona required reading.	NOT INCLUDE	ore not a narration of the text included minutes	in the



Word Count Formula

Additional Information

Required Reading:

Do not include in the Required Reading section of the word count any words or material that is not critical to the achievement of the stated learning objectives for the program. Materials that are not critical and therefore **excluded** are:

- Words in the program introduction
- Instructions to the learner
- Author/course developer biographies
- Table of contents and glossary
- Appendices containing supplementary reference materials

If an author/course developer determines that including an entire tax regulation is beneficial to the learner, the tax regulation should be included as an appendix to the program as supplementary reference material and would not be included in the word count. Only pertinent sections of the tax regulation required for the achievement of the stated learning objectives should be included in the actual text of the program and, therefore, included in the word count.

Questions and Exercises:

Self-study programs – Review questions are required at a minimum of 3 per CE hour. Exam questions are required at a minimum of 5 per CE hour.

AFTR programs – Review questions are optional for AFTR programs. If utilized, the number of review questions is limited to 18. All AFTR programs are required to have a 100-question examination.

NOTE: Review questions should not be repeated in course exams. If your word count calculation is for an AFTR course – do NOT include the final examination questions at all in the word count. AFTR final examination questions are part of the 3-hour timed test and are not to be included in the word count. All other final examination questions, review questions, exercises and any evaluative feedback are calculated separately in the Questions & Exercises section. Do not include them in the Required Reading section.

Audio/Video Segments:

If audio and video segments of a self-study program constitute additional learning for the participant (i.e. is not a narration of the text), then the actual audio/video duration time may be added to the time calculation in minutes.