



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.

Required Reading: 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 = minutes

180

Questions & Exercises: Include review questions, exercises, and final examination questions in this section.

review questions X 1.85 = minutes

final exam questions X 1.85 = minutes

minutes

NOTE: IF WORD COUNT IS FOR AN AFTR COURSE - - DO NOT INCLUDE THE FINAL EXAM QUESTIONS. AFTR FINAL EXAM QUESTIONS ARE PART OF THE 3 HOUR TIMED EXAM AND ARE NOT INCLUDED IN THE WORD COUNT.

Audio/Video Segments: Include audio/video segments which constitute additional learning and are not a narration of the text included in the required reading.

minutes

Calculation:

Required Reading	<input type="text"/>	minutes
Questions & Exercises	<input type="text"/>	minutes
Audio/Video Segments	<input type="text"/>	minutes
	<hr/>	total minutes /50 = <input type="text"/> hours of credit

NOTE: The IRS only accepts whole credit hours. All certificates of completion and advertisements should reflect whole credit hours.



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
- 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 & Exercises:

Review questions, exercises, final examination questions, and any evaluative feedback should not be included in the word count calculation for Required Reading. They are calculated separately in the Questions & Exercises section.

NOTE: 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.

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.