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October 7, 2010

Department of the Treasury
CC:PA:LPD:PR (REG-138637-070)
Courier's Desk, Internal Revenue Service,
1111 Constitution Avenue, NW
Washington, DC 20224

**Re: Supplemental Comments Regarding Continuing Education Programs in
Proposed Regulation 31 CFR part 10, §10.9 (REG-138637-07) [75 FR 51713]**

The American Society of Pension Professionals & Actuaries (ASPPA) is writing to supplement our original comment letter filed September 16, 2010, via the Federal eRulemaking Portal (a copy of which is attached) in response to the proposed changes to the rules of practice under Circular 230.

ASPPA is a national organization of more than 7,300 retirement plan professionals who provide consulting and administrative services for qualified retirement plans covering millions of American workers. ASPPA members are retirement professionals of all disciplines, including consultants, investment professionals, administrators, actuaries, accountants and attorneys. Our large and broad-based membership gives ASPPA unique insight into current practical applications of ERISA and qualified retirement plans, with a particular focus on the issues faced by small- to medium-sized employers. ASPPA's membership is diverse but united by a common dedication to the employer-sponsored retirement plan system.

**MODIFICATION OF RULES RELATING TO CONTINUING
EDUCATION**

ASPPA supports IRS initiatives to improve the training, professionalism, and competency of paid tax return preparers. ASPPA has recently become aware of and is concerned about the proposed changes relating to continuing education providers and programs. Section 10.9 of the Proposed Regulation would require that *each* continuing education program be approved in order to qualify for individuals subject to the Circular 230 continuing education requirements. Although the regulation leaves open the time and manner in which the approval of each program will take place, ASPPA has been led to believe by individuals at OPR that it is likely that under the new rule, each program, including written course materials, will need to be submitted at least 60 days in advance of the program date. This is a significant change from the current rules which permit a qualifying sponsor to provide qualifying educational programs without having each individual program approved.

We understand the IRS wants to ensure that programs contain information that is appropriate for continuing education credits. However, the laws relating to retirement plans are frequently amended by Congress and are heavily regulated by the IRS, DOL, PBGC and others (such as the SEC). Often changes are made in the law, regulations or other guidance within 60 days of an upcoming conference. For example, the recently enacted Small Business Jobs Act contained a significant change to the Roth conversion provisions. ASPPA will have sessions on this topic at our annual conference, which is less than 3 weeks after the law was enacted. At just this conference, there are 75 different substantive sessions. That means the IRS would have to review 75 outlines and they would need to have been submitted long before the conference date. ASPPA alone does 18 conferences each year.

Additionally, most programs are instructed by volunteers who are experts in their field but who are not compensated for their efforts. They do these programs because of altruism and a desire to give back to the profession. It is simply not practical, or in some cases possible, to ask volunteers to submit course materials sufficiently early enough to obtain pre-approval. The approval process would make it impossible to send out brochures and registration materials which could unequivocally state that CE credit has been granted. The unintended result would likely be “stale” and less meaningful program content.

We strongly urge the IRS to reconsider this change and instead retain the current approach of approving the qualifying sponsor rather than the individual program. This system has worked well and we are not aware of any abuse that needs to be addressed. We believe a better use of resources would be to periodically review or audit courses by these qualifying sponsors as part of the process of retaining and renewing the sponsor’s approved status.

We appreciate the opportunity to provide these supplemental comments on this very important matter. Please contact Craig Hoffman, General Counsel and Director of Regulatory Affairs at ASPPA, at (703) 516-9300 ext. 128, if you would like any further information or otherwise have any questions about the matters discussed herein.

Respectfully submitted,

/s/

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/s/

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