Form **15725**
(August 2026)

Department of the Treasury - Internal Revenue Service

Word Count Formula Worksheet

The Word Count Formula is an optional method used to determine IRS continuing education (CE) credit for self-study programs based on a 50-minute contact hour. The formula estimates the total time required for a participant to complete the program.

The calculation includes: (1) required reading, (2) audio and video segments (if applicable) and (3) review questions and final examination questions.

Program Details

Provider name	Provider number	Program name

Section I — Required Reading

The Word Count Formula should include the total number of words in the program's required reading that are essential to achieving stated learning objectives. Exclude any content that is not essential to achieving the stated learning objectives from the Required Reading portion of the Word Count Formula. For example, full tax regulations included for reference should be placed in an appendix and excluded from the word count.

Do not include the following in the word count:

- Course introductions
- Instructions to the learner
- Author/course developer biographies
- Repetitive elements *(e.g., company name, headers/footers, etc.)*
- Table of contents
- Non-essential tables, charts and graphs
- Glossaries
- Supplementary appendices
- Review questions and final exam questions

Required reading word count		Total minutes
	/ 180 =	

Section II — Audio/Video (A/V) Segments *(if applicable)*

Include audio and video time in the Word Count Formula when the content provides additional learning. Do not include audio/video that merely duplicates written content (e.g., narration). If a self-study program consists entirely of video, the calculation includes the total video duration.

A/V minutes		Total minutes
	=	

Section III — Review and Final Exam Questions

Self-study programs must include a minimum of 3 review questions and 5 final examination questions per credit hour. Include all review questions and final examination questions in the Word Count Formula.

Special rule for the Annual Federal Tax Refresher (AFTR) Course and Test

Review questions aren't required in the AFTR Course. If used, no more than 18 review questions can be used in the course and entered in the Word Count Formula. Do NOT include AFTR Test/final examination questions in the Word Count Formula. Participants do not receive CE credit for completing the 3-hour AFTR Test.

Number of review questions		Total minutes
	x 1.85 =	

Number of final exam questions		Total minutes
	x 1.85 =	

Section IV — Total Time Calculation *(in minutes)*

Required reading time	
Audio/Video time	
Question time	
Total time	

Section V — CE Credit Calculation

Calculation based on total time / 50
(Round down to the nearest whole credit hour)

Recordkeeping—CE providers must document their method used to determine the number of credit hours offered and retain supporting documentation for 4 years from the program's completion date.