

STATEMENT OF MISSION

The California Tax Education Council (CTEC) will continue to establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance for the benefit of California taxpayers.

— CALIFORNIA TAX EDUCATION COUNCIL

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INTRODUCTION

The California Tax Education Council (CTEC) is the organization that registers non-exempt paid preparers, the second largest segment of tax preparation professionals serving California consumers.

Anyone who, for a fee, assists with or prepares a State or Federal income tax return, excluding CPAs, Attorneys and Enrolled Agents or their employees, must be registered with CTEC.

The responsibility for approving tax schools was transferred by the California State Legislature and the Governor from the California Department of Consumer Affairs to CTEC effective July 1, 1997. The Council is a nonprofit quasi public benefit corporation made up of CTEC Registered Tax Preparers, as well as appointees from nonprofit and for-profit organizations which represent tax professionals. Representatives to the Council are appointed as described in Section 22251 of the California Business & Professions Code.

The Council is charged with providing a list of approved curriculum providers, approving providers of tax education, verifying education and registering tax preparers who must also obtain a bond.

CALIFORNIA TAX EDUCATION COUNCIL

P.O. BOX 2890 SACRAMENTO, CA 95812-2890 1-877-850-CTEC (2832)

WWW.CTEC.ORG



MESSAGE FROM THE CHAIR

If I had to choose a phrase to describe what the California Tax Education Council (CTEC) has accomplished this year, it would be “Historic Feats.”

For the first time in its 14-year history, our board of directors elected a CTEC Registered Tax Preparer (CRTP) as council chair. Before my election, past council chairs had been enrolled agents with affiliations to national and state membership associations.

New reports show the number of unregistered tax preparers in California is on a steep decline thanks to our partnership with the Franchise Tax Board to enforce the law.

For the second consecutive year, our public awareness campaign helped CTEC expand its media coverage from statewide to nationwide.

Our board of directors continues to work closely with the Internal Revenue Service on its new plan to regulate unregistered tax preparers on a federal level.

The new regulations are undoubtedly forcing a new direction in the tax preparer industry; however, we believe it was the vision of the California State Legislature that started it all.

The IRS had two state models to evaluate: California and Oregon. As for its choice, I believe the Wall Street Journal said it best — *The new IRS blueprint is already at play in California, whose rules for regulating tax preparers seem to have inspired IRS Commissioner Shulman, including his new education and registration requirements.*

Perhaps we can expect to see even more “historic feats” in 2012.

Needless to say, none of this could have been accomplished without the support of the California State Legislature, our volunteer board of directors, the administrative staff and, of course, the CRTPs who comply with the strict standards of California.

It has been an honor to serve as the *first* CRTP council chair.

C. Lester Crawford, Chairman

2010 - 2011 COUNCIL MEMBERS



C. LESTER CRAWFORD
Chairman
CTEC Registered Tax Preparer
Los Angeles



WILLIAM REILLY
Treasurer
Appointed by: California Society
of Enrolled Agents



MARYBETH LAMUNYON-JONES
Secretary
CTEC Registered Tax Preparer
Lemoore



JOHN BISHOP
CTEC Registered Tax Preparer
Oakland



KAREN DE VANEY
Appointed by:
California Society of Tax
Consultants, Inc.



MARGARET "MARGY" DUNN
Appointed by: National Association
of Enrolled Agents



AARON GRAY
CTEC Registered Tax Preparer
Long Beach



TIM HENRY
Appointed by:
Jackson Hewitt Tax Service



THOMAS KINSELLA
CTEC Registered Tax Preparer
Torrance
2009 – 2010



PAUL LATTER
Appointed by: H & R Block Tax
Services, Inc.



JACQUELINE MARAZZI
Appointed by: National Association
of Tax Practitioners



LILA PERRY
Appointed by:
National Society of Accountants

2010 - 2011 COUNCIL MEMBERS



SANDI PERRY-REES
Appointed by: CA Society of
Accounting & Tax Professionals



SUSAN McMILLEN
CTEC Registered Tax Preparer
Palm Desert



YVETTE REBELLA
Appointed by:
Liberty Tax Service



ALAN SHATTUCK
Appointed by: National Society of
Tax Professionals
2008 – 2011



WALTER C. THOMAS
Appointed by: East Bay
Association of Enrolled
Agents, Inc.



RANDY WARSHAWSKY
Appointed by: Mission
Society of Enrolled Agents

2010 - 2011 GOVERNMENT AGENCY REPRESENTATIVES



RUTH MOORE
Representative of the
California Franchise
Tax Board
2001 – 2010



JENNIFER ROUSSEL
Representative of the
California Franchise
Tax Board



CRISTELLA SANCHEZ
Representative of the
Internal Revenue Service
2009 – 2011



AMY SMITH
Representative of the
Internal Revenue Service

2010 - 2011 CTEC ADMINISTRATIVE STAFF



CHARLES L. COLE



CELESTE H. HERITAGE

YEARLY REGISTRATIONS

In January 1997 when CTEC took over the former Tax Preparer Program from the California Department of Consumer Affairs, there were approximately 27,000 registered tax preparers in California. As of June 30, 2011, CTEC has registered 43,674 preparers. The following table shows each year's annual registration numbers:

REGISTRATION YEAR	TOTAL REGISTRATIONS
07/01/97-06/30/98	28,831
07/01/98-06/30/99	29,009
07/01/99-06/30/00	29,773
07/01/00-06/30/01	28,444
07/01/01-06/30/02	29,943
07/01/02-06/30/03	32,093
07/01/03-06/30/04	34,391
07/01/04-06/30/05	36,931
07/01/05-06/30/06	39,226
07/01/06-06/30/07	40,565
07/01/08-06/30/09	44,888
07/01/09-06/30/10	44,147
07/01/10-06/30/11	43,674

CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS

On June 30, 2011, there were 43,674 CRTPs



SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

1040 Financial, Inc.**

1709 Blossom Crest Street
Bakersfield, CA 93314
(888) 342-1040
(661) 328-1000 (Fax)
www.1040financial.com/courses.shtml
Instructional Method: C, D, I
CTEC Provider #: 3007

CTEC Provider A&B Office Income Tax School**

2548 W. 7th Street
Los Angeles, CA 90057
(213) 365-2109
(310) 893-6714 (Fax)
www.aboffice.com
Instructional Method: C, D
CTEC Provider #: 1057

CTEC Provider A & S Institute of Tax Professionals

36032 Tarah Court
Winchester, CA 92596
(800) 688-0265
www.astaxinstitute.com
Instructional Method: C, D, I
CTEC Provider #: 6184

A+ Tax Educators**

1081 Camino del Rio South,
Ste. 213
San Diego, CA 92108
(619) 282-6502
(619) 374-2902 (Fax)
www.aplustaxeducators.com
Instructional Method: C, D
CTEC Provider #: 3035

CTEC Provider Aardvark Tax Online

P.O. Box 602031
San Diego, CA 92160
(877) 212-1384
(888) 296-2736 (Fax)
www.aardvarktax.com/california
Instructional Method: D, I
CTEC Provider #: 3083

CTEC Provider Advisor Certification Programs Inc.

P.O. Box 1847
Capitola, CA 95010
(831) 477-0306
(831) 477-0347 (Fax)
Instructional Method: C
CTEC Provider #: 6205

Accelerated Education Systems**

3910 Roesner Ave
Redding, CA 96002
(530) 945-5401
(530) 945-5401 (Fax)
www.1040taxschool.com
Instructional Method: C, D, I
CTEC Provider #: 3066

CTEC Provider AES/ University of Denver**

2255 East Evans Avenue, #390
Denver, CO 80208-6239
(800) 426-8802
(303) 871-6358 (Fax)
www.aes.du.edu
Instructional Method: C, D
CTEC Provider #: 1066

CTEC Provider All Trade School

16376 Mallory Drive
Fontana, CA 92335
(800) 317-5318
(562) 866-5036 (Fax)
latinschools@aol.com
Instructional Method: D
CTEC Provider #: 3057

American Schools**

PO Box 5161
Torrance, CA 90510
(310) 544-2090
(310) 377-0511 (Fax)
americanschoolsonline.com
Instructional Method: D
CTEC Provider #: 1012

CTEC Provider American Training Courses, Inc.

93 S. Jackson St., Suite 87702
Seattle, WA 98104
(888) 565-3397
(310) 327-9141 (Fax)
www.incometaxclass.com
Instructional Method: C, I
CTEC Provider #: 3041

CTEC Provider Apex Income Tax School**

12127 Mall Blvd Ste A-211
Victorville, CA 92392
(866) 957-1040
(760) 955-6434 (Fax)
www.apex1040.com
Instructional Method: C, D
CTEC Provider #: 3040

Apple Valley Tax Service

13631 Navajo Road, Suite 101
Apple Valley, CA 92308
(760) 240-5300
(866) 288-6142 (Fax)
www.applevalleytaxservice.com
Instructional Method: C, I
CTEC Provider #: 6204

CTEC Provider Around The Block Tax Services

4780 Mission Blvd., Suite 108
Ontario, CA 91762
(909) 465-5900
(909) 465-5940 (Fax)
Instructional Method: C
CTEC Provider #: 3094

CTEC Provider Best in the West Education Foundation**

696 Whiting Street
Grass Valley, CA 95945
(530) 477-1426
(530) 477-0166 (Fax)
Instructional Method: C
CTEC Provider #: 2004

BesTax & Insurance Service

24905 Sunnymead Blvd., Suite E
Moreno Valley, CA 92553
(951) 247-1004
(951) 247-3578 (Fax)
Instructional Method: C
CTEC Provider #: 6206

CTEC Provider Brass Tax Presentations**

P. O. Box 28147
San Diego, CA 92198
(858) 487-2553
(858) 487-8245 (Fax)
www.brasstax.com
Instructional Method: C, D
CTEC Provider #: 1008

CTEC Provider CA Chapter- Nat'l Assn of Tax Practitioners**

401 E. Hillcrest Blvd., Suite I
Inglewood, CA 90301
(323) 319-4018
(323) 297-1557 (Fax)
<http://www.natptax.com/ca.html>
Instructional Method: C
CTEC Provider #: 2014

CA CPA Education Foundation**

1235 Radio Road 2nd Floor
Redwood City, CA 94065
(800) 922-5272
(650) 802-6224 (Fax)
www.educationfoundation.org
Instructional Method: C, D
CTEC Provider #: 2099

CTEC Provider CA Society of Accounting & Tax Professionals**

1734 Bluestone Lane
Monterey Park, CA 91755-5822
(800) 894-8995
(626) 573-1724 (Fax)
www.csatp.org
Instructional Method: C
CTEC Provider #: 1093

CTEC Provider CA Society of Enrolled Agents**

3200 Ramos Circle
Sacramento, CA 95827
(916) 366-6646
(916) 366-6674 (Fax)
www.csea.org
Instructional Method: C, D
CTEC Provider #: 1001

Cal Tax School**

P.O. Box 370891
Reseda, CA 91337
(866) 384-5420
(888) 230-4233 (Fax)
www.caltaxschool.com
Instructional Method: C, D
CTEC Provider #: 3055

CTEC Provider California Educational Studies

2550 West Main Street #105
Alhambra, CA 91801
(626) 457-1879
(626) 457-8852
www.educationalstudies.com
Instructional Method: D, I
CTEC Provider #: 2089

CTEC Provider Cabrillo College

6500 Soquel Drive BELA
Division
Aptos, CA 95003
(831) 477-5201
(831) 479-5717
www.cabrillo.edu
Instructional Method: C
CTEC Provider #: 2070

California Tax Institute**

5281 Laurel View Circle
Yorba Linda, CA 92886
(800) 995-1747
(714) 777-4267 (Fax)
www.caltaxinstitute.com
Instructional Method: D
CTEC Provider #: 1022

CTEC Provider Cano Educational Services**

12809 Philadelphia St
Whittier, CA 90601
(562) 693-0210
(562) 693-2492 (Fax)
Instructional Method: C
CTEC Provider #: 2069

CTEC Provider California Society of Tax Consultants, Inc.**

12419 Lewis St. Ste 106
Garden Grove, CA 92841
(714) 750-2782
(714) 750-2722 (Fax)
www.csctcsociety.org
Instructional Method: C, D
CTEC Provider #: 1000

Chaffey College**

5885 Haven Ave.
Rancho Cucamonga, CA 91737
(909) 652-6826
(909) 652-6825 (Fax)
www.chaffey.edu
Instructional Method: C
CTEC Provider #: 2046

**SCHOOLS APPROVED FOR CONTINUING EDUCATION
(20 HOURS)**

**CTEC Provider Char's
Income Tax Etc.****

3201 F Street, Space 130
Bakersfield, CA 93301
(661) 324-6205
(661) 324-6228 (Fax)
Instructional Method: C
CTEC Provider #: 3033

**CTEC Provider CCH
Incorporated****

4025 W Peterson
Chicago, IL 60646
(773) 866-3648
(773) 866-3084 (Fax)
www.cchgroup.com
Instructional Method: D, I
CTEC Provider #: 1075

Chase Dent Tax Service

445 South Figueroa
Los Angeles, CA 90071
(800) 826-3066
(866) 941-6783
www.chasedenttaxservice.info
Instructional Method: C, D, I
CTEC Provider #: 6190

**CTEC Provider
ClientWhys, Inc.**

P.O. Box 6768
Malibu, CA 90264
(800) 442-2477
(818) 743-0551 (Fax)
www.clientwhys.com
Instructional Method: C, D, I
CTEC Provider #: 1044

**CTEC Provider College of
San Mateo and Skyline
College**

1700 W. Hillsdale Blvd.
San Mateo, CA 94402
(650) 574-6663
(650) 574-6485 (Fax)
[www.collegeofsanmateo.edu/
accounting](http://www.collegeofsanmateo.edu/accounting)
Instructional Method: C
CTEC Provider #: 3025

Computax

PO Box 7943
Riverside, CA 92513
(951) 505-3382
(866) 720-3925 (Fax)
www.computaxpro.com
Instructional Method: C, D, I
CTEC Provider #2084

**CTEC Provider
Computerized Systems
Company**

2729 N. Broadway Ste 1
Los Angeles, CA 90031
(323) 221-1890
www.iirstesting.com
Instructional Method: D
CTEC Provider #: 1024

CTEC Provider CTS4Taxes

2662 Bechelli Lane
Redding, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.CTS4Taxes.com
Instructional Method: C, D, I
CTEC Provider #3050

Drake Software**

235 East Palmer Street
Franklin, NC 28734
(800) 890-9500
(828) 349-5713 (Fax)
www.drakesoftware.com
Instructional Method: C, D
CTEC Provider #: 3038

**CTEC Provider College of the
Canyons Community Ed.**

26455 Rockwell Canyon Road
Santa Clarita, CA 91355
(661) 259-7800
(661) 362-3150 (Fax)
www.canyons.edu/communityed
CTEC Provider #: 6213

**CTEC Provider EZ Tax
Education Company**

26670 Tellis Place
Hemet, CA 92544
(951) 710-8688
(951) 492-0925 (Fax)
Instructional Method: C, D, I
CTEC Provider #: 3082

**FALCO Pension and
Insurance Services**

21820 Burbank Blv. #270
Woodland Hills, CA 91367
(818) 914-3999
(818) 914-3998 (Fax)
www.falcoconsulting.com
Instructional Method: C
CTEC Provider #6196

CTEC Provider

Fast Forward Academy
529 Versailles Drive, Suite 205
Maitland, FL 32751
(888) 798-7277
(407) 628-1482
<http://fastforwardacademy.com>
CTEC Provider #: 6209

**CTEC Provider
First Tax Service**

1879 Lundy Avenue, Suite 128
San Jose, CA 95139
(408) 493-9999
(408) 493-9998 (Fax)
www.firsttaxservice.com
Instructional Method: C, D, I
CTEC Provider #: 3026

Foothill College

12345 El Monte Road
Los Altos Hills, CA 94022
(650) 949-7394
(650) 948-2845 (Fax)
www.foothill.edu
Instructional Method: C, D, I
CTEC Provider #: 3043

CTEC Provider

Franchise Tax Board
PO Box 1468
Sacramento, CA 95812
(916) 845-0353
(916) 845-5340 (Fax)
www.ftb.ca.gov
Instructional Method: C
CTEC Provider #: 3020

**CTEC Provider G & E Tax
Institute****

36649 Little Sycamore Street
Palmdale, CA 93552
(661) 285-6611
(661) 285-5734 (Fax)
www.g-etaxinstitute.com
Instructional Method: C, D
CTEC Provider #: 1006

Gear Up

P. O. Box 966
Fort Worth, TX 76101-0966
(800) 231-1860
(817) 877-3694 (Fax)
www.gearup.com
Instructional Method: C, D
CTEC Provider #: 1013

**CTEC Provider Gleim
Publications, Inc.**

P.O. Box 12848
Gainesville, FL 32604
(800) 874-5346
(352) 375-6940 (Fax)
www.gleim.com
Instructional Method: I
CTEC Provider#: 6186

**CTEC Provider Global ATF
Solutions**

1146 Junipero Ave., #E
Long Beach, CA 90804
(562) 453-7518
www.globalatfsolutions.com
CTEC Provider #6211

**Golden City Professional
Studies****

2550 W. Main Street, Suite 105
Alhambra, CA 91801
(626) 457-8836
(626) 457-8852 (Fax)
www.goldtax.com
Instructional Method: D
CTEC Provider #: 1023

**CTEC Provider Golden State
Tax Training Inst., Inc.****

P.O. Box 9010
Aurora, IL 60598
(877) 674-9290
(877) 674-9290 (Fax)
www.gstti.com
Instructional Method: D
CTEC Provider #: 2040

**CTEC Provider H & R Block
Tax Services, Inc.****

7604 Pacific Ave 2nd Fl,
Stockton, CA 95207
(209) 956-3765
(209) 473-8752 (Fax)
www.hrblock.com
Instructional Method: C, D, I
CTEC Provider #: 1040

Heras Income Tax School**

1316 Wilshire Blvd
Los Angeles, CA 90017
(800) 347-9470
www.HerasTaxSchool.com
Instructional Method: C, D
CTEC Provider #: 2086

**CTEC Provider Inglewood
Adult School****

106 E Manchester, Suite 350
Inglewood, CA 90301
(310) 330-5225
(310) 330-5218 (Fax)
Instructional Method: C
CTEC Provider #: 1085

**CTEC Provider
Instant Tax Service**

11262 Crenshaw Blvd
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
www.instanttaxservice.com
Instructional Method: C
CTEC Provider #: 3058

Internal Revenue Service

210 E Earll Drive, MS 4779
Phoenix, AZ 85012
(602) 207-8249
(602) 207-8088 (Fax)
www.irs.gov
Instructional Method: C
CTEC Provider #: 1052

SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

CTEC Provider Internal Revenue Service

1111 Contitution Avenue NW
Washington, DC 20224
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 6181

CTEC Provider International Career Development Center

5422 Sunset Blvd.
Los Angeles, CA 90027
(323)468-0404
(323)468-0420 (Fax)
www.learncareer.com
CTEC Provider #: 1035

Intuit (Lacerte)

5601 Headquarters Drive
Plano, TX 75024
(214) 387-2239
(214) 387-2910 (Fax)
www.lacertesoftware.com/training_and_cpe/index.cfm
Instructional Method: C
CTEC Provider #: 2034

CTEC Provider IRS TEC**

24000 Avila Road, Stop 5300
Laguna Nigel, CA 92677
(949) 389-4615
(949) 389-5007 (Fax)
www.irs.gov/taxpros
Instructional Method: C
CTEC Provider #: 1060

CTEC Provider Jackson Hewitt Tax Services**

3 Sylvan Way, 3rd Floor
Parsippany, NJ 07054
(800) 234-1040
www.jacksonhewitt.com
Instructional Method: C
CTEC Provider #: 1009

Jennings Seminars

300 N. Sherwood Ave.
Clarksville, IN 47129
(812) 288-1513
(866) 223-2696 (Fax)
www.taxspeaker.com
Instructional Method: C, D
CTEC Provider #: 3067

CTEC Provider Jordan & Jordan Financial

32611 North The Old Road
Castaic, CA 91384
(661) 257-9620
(661) 257-0547 (Fax)
www.AFinancialConquest.com
CTEC Provider #: 1068

CTEC Provider L&R Tax Training School**

109 West Transit Street
Ontario, CA 91762
(909) 986-8372
(909) 986-8375 (Fax)
Instructional Method: C
CTEC Provider #: 3016

Latino Tax Professionals Association

1588 Moffett Street Ste. F
Salinas, CA 93905
(866) 936-2587
(831) 424-3218 (Fax)
www.latinotaxpro.org
Instructional Method: C, D, I
CTEC Provider #2080

CTEC Provider Liberty Tax Service**

1716 Corporate Landing Parkway
Virginia Beach, VA 23454
(757) 493-8855 x8163
(800) 880-6432 (Fax)
www.libertytax.com
Instructional Method: C
CTEC Provider #: 2097

CTEC Provider Lisa M. Ihm EA

P.O. Box 880967
San Diego, CA 92168
(619) 972-8396
(619) 435-4657 (Fax)
www.lisaihm.com
Instructional Method: C, D
CTEC Provider #: 6199

Los Rios Community College District**

8401 Center Parkway
Sacramento, CA 95823-5799
(916) 691-7610
(916) 691-7443 (Fax)
www.crc.losrios.edu
Instructional Method: C
CTEC Provider #: 3006

CTEC Provider Mario Lopez CPA

34116 Date Palm Drive Suite A
Cathedral City, CA 92234
(760) 202-7797
(760) 202-7237 (Fax)
www.llaccountants.com
Instructional Method: C, D, I
CTEC Provider #6200

CTEC Provider Mira Costa College Business Dept.

Business Dept, 1 Barnard Drive
Oceanside, CA 92056
(760) 757-2121 x6488
(760) 795-6770 (Fax)
www.miracosta.edu/Instruction/Accounting
Instructional Method: C, D, I
CTEC Provider #1074

Mr. Income Tax

4333 E. Slauson Avenue Suite B
Maywood, CA 90270
(323) 560-4500
(323) 622-1053 (Fax)
www.mrincometax.net
Instructional Method: C
CTEC Provider #: 3036

CTEC Provider Mt. San Jacinto College**

28237 La Piedra Road
Menifee, CA 92584
(951) 639-5522
(951) 301-0368 (Fax)
www.msjc.edu
Instructional Method: D
CTEC Provider #: 3000

CTEC Provider National Assoc. of Tax Professionals, Inc.**

PO Box 8002
Appleton, WI 54912-8002
(920) 749-1040
(800) 747-0001 (Fax)
www.natptax.com
Instructional Method: C, D, I
CTEC Provider #: 1067

National Society of Public Accountants

1010 N. Fairfax Street
Alexandria, VA 22314
(800) 966-6679
(703) 549-2512 (Fax)
www.nsacct.org
Instructional Method: C, D
CTEC Provider #: 2094

CTEC Provider National Society of Tax Professionals**

10818 NE Coxley Drive, Suite A
Vancouver, WA 98662
(360) 695-8309
(360) 695-7115 (Fax)
www.nstsp.org
Instructional Method: C, D
CTEC Provider #: 2001

CTEC Provider National Tax Training School**

P.O. Box 767
Mahwah, NJ 07430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Instructional Method: D
CTEC Provider #: 1025

NBI, Inc.

P.O. Box 3067
Eau Claire, WI 54702
(715) 835-8525
(715) 835-1405 (Fax)
www.nbi-sems.com
Instructional Method: C
CTEC Provider #: 3001

CTEC Provider Pacific Northwest Tax School, Inc.

13405 NW Cornell Rd.
Portland, CA 97229
(503) 646-5600
(503) 350-0265 (Fax)
www.PnwTaxSchool.com
Instructional Method: C, D, I
CTEC Provider #: 6180

CTEC Provider Petz Enterprises Inc.

P.O. Box 611
Tracy, CA 95378
(209) 835-2720
learningcenter.crosslinktax.com
Instructional Method: D, I
CTEC Provider #: 6198

Platinum Professional Studies

12340 Seal Beach Blvd. Suite 271b
Seal Beach, CA 90740
(877) 315-1772
(877) 315-2725 (Fax)
www.platinumprostudies.com
Instructional Method: D
CTEC Provider #: 2052

CTEC Provider Practitioners Publishing Company (Quickfinder)**

P. O. Box 966
Ft. Worth, TX 76109-0966
(817) 332-3709
(817) 252-4008 (Fax)
www.ppc.thomson.com
Instructional Method: D
CTEC Provider #: 3039

CTEC Provider Pronto Income Tax of California, Inc.

208 E. Carson Street #103
Carson, CA 90745
(310) 549-5692
(310) 549-0379 (Fax)
www.pronto4tax.com
Instructional Method: C, D
CTEC Provider #:
6201Refunds Today**
10430 Pioneer Blvd Suite 2
Santa Fe Springs, CA 90670
(323) 261-0240
(323) 261-4224 (Fax)
www.refundstoday.com
Instructional Method: C
CTEC Provider #: 3044

**SCHOOLS APPROVED FOR CONTINUING EDUCATION
(20 HOURS)**

CTEC Provider Riverside Tax Consultants Association**

P O Box 7596
Riverside, CA 92513
(951) 485-9800
(951) 485-2692 (Fax)
Instructional Method: C
CTEC Provider #: 2036

CTEC Provider San Diego City College**

1313 Park Blvd.
San Diego, CA 92101
(619) 388-3488
www.sdcity.edu
Instructional Method: C
CTEC Provider #: 2006

Santa Ana College

1530 W 17th Street
Santa Ana, CA 92706
(714) 564-6762
(714) 564-6133 (Fax)
[www.collegeofsanmateo.edu/
accounting](http://www.collegeofsanmateo.edu/accounting)
Instructional Method: C
CTEC Provider #: 2019

CTEC Provider Southern California Tax Professionals Inc.

5262 Baltimore Drive
La Mesa, CA 91942
(619) 698-0508
(619) 698-9735 (Fax)
www.sctaxpro.org
Instructional Method: C
CTEC Provider #: 6207

CTEC Provider Spidell Publishing**

P. O. Box 61044
Anaheim, CA 92801
(714) 776-7850
(714) 776-9906 (Fax)
www.caltax.com
Instructional Method: C, D
CTEC Provider #: 1019

State of California Board of Equalization-Non Profit Seminars

450 N Street, RM 1902
Sacramento, CA 95814
(916) 341-7389
(916) 324-9443 (Fax)
www.boe.ca.gov
Instructional Method: C
CTEC Provider #: 3069

CTEC Provider Super Lab Tax and Accounting Firm**

3683 Enochs Street
Santa Clara, CA 95051
(408) 738-8382
Instructional Method: C, D, I
CTEC Provider #: 3061

CTEC Provider Tax Courses Online.com LLC

2669 NE Twin Knolls, Suite 106
Bend, OR 97701
(650) 843-9829
(541) 617-9537 (Fax)
taxcoursesonline.com
Instructional Method: I
CTEC Provider #: 6203

Tax Ease, LLC**

39270 Paseo Padre Pwy #624
Fremont, CA 94538
(877) 829-2667
(510) 779-5251 (Fax)
www.taxeaseed.com
Instructional Method: D
CTEC Provider #: 3064

CTEC Provider Tax Educators**

3217 S 2600 E
Salt Lake City, UT 84109-2735
(866) 755-2853
(866) 755-2853 (Fax)
www.tax-educators.com
Instructional Method: C, D
CTEC Provider #: 3002

CTEC Provider Tax Link Seminars**

2335 W. Foothill Blvd Ste 16
Upland, CA 91786
(909) 621-1982
(909) 625-4293 (Fax)
Instructional Method: C, D
CTEC Provider #: 1048

Tax Materials Inc.

15105 Minnetonka Ind. Rd.
Suite 221
Minnetonka, MN 55345
(952) 746-5276 ext. 207
(952) 746-5278 (Fax)
www.comprotax.com
Instructional Method: D
CTEC Provider #: 6193

CTEC Provider TaxResources, Inc.**

7803 Madison Avenue B-370
Citrus Heights, CA 95610
(866) 293-9695
(866) 332-9695 (Fax)
www.taxaudit.com
Instructional Method: C, D
CTEC Provider #: 3027

CTEC Provider Tax Smart University**

8825 Aero Drive, Ste103
San Diego, CA 92123
(858) 277-0775
(858) 277-0776 (Fax)
www.taxsmartuniversity.org
Instructional Method: C, I
CTEC Provider #: 2079

Tax Talk Today

10319 Westlake Drive #146
Bethesda, MD 20817
(202) 559-9330
(202) 559-9333 (Fax)
www.taxtalktoday.com
Instructional Method: D, I
CTEC Provider #: 3022

CTEC Provider Tax Wise (Universal Tax Systems)**

6 Mathis Drive, NW
Rome, GA 30165
(706) 625-7757
(706) 236-9168 (Fax)
www.taxwise.com
Instructional Method: C
CTEC Provider #: 3049

CTEC Provider TaxWorks by RedGear Technologie

1265 Sportsplex Drive
Kaysville, UT 84037
(801) 529-9000
(801) 593-8666 (Fax)
Instructional Method: C
CTEC Provider #: 3079

The JW Group LLC

P.O. Box 507
Aptos, CA 95001
(831) 435-3271
(831) 420-3622 (Fax)
www.thejwtaxgroup.com
CTEC Provider #: 6191

CTEC Provider

The Income Tax School **
1801 Libbie Avenue, Suite 100
Richmond, VA 23226-1833
(804) 204-1040
(804) 213-4248 (Fax)
www.peoplestax.com
Instructional Method: C, D, I
CTEC Provider #: 1071

CTEC Provider

The Phoenix Tax Group**
1160 Brickyard Cove Road,
Ste 200
Point Richmond, CA 94801
(510) 233-1099
(925) 476-3636 (Fax)
www.phoenixtax.com
Instructional Method: C, D
CTEC Provider #: 1082

The Tax Institute**

424 18th Street
Bakersfield, CA 93301
(661) 861-0635
(661) 633-2119 (Fax)
www.taxcollege.com
Instructional Method: D
CTEC Provider #: 1007

CTEC Provider The Tax School**

PO Box 525
Newark, CA 94560
(510) 796-1188
(510) 796-1711 (Fax)
www.thetaxschool.com
Instructional Method: D
CTEC Provider #: 1003

CTEC Provider Thomson Tax & Accounting, Professional Software & Services**

7322 Newman Blvd
Dexter, MI 48130
(800) 968-0600
(734) 302-3260 (Fax)
www.cs.thomson.com
Instructional Method: C, D
CTEC Provider #: 3051

Tri-Community Adult Education**

P.O. Box 269
Covina, CA 91723
(626) 472-7681
(626) 472-7684 (Fax)
[www.cvusd.k12.ca.us/tri-communi-
ty/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-community/tricomhome.htm)
Instructional Method: C
CTEC Provider #: 1004

CTEC Provider Wise Professional Tax Education & Tax Preparation L.L.C.

7542 Woodlake Avenue
West Hills, CA 91304
(818) 422-9298
(818) 357-2201 (Fax)
www.wisetax.com
Instructional Method: D, I
CTEC Provider #: 6192

CTEC Provider Yuba Community College

2088 N. Beale Road
Marysville, CA 95901
(530) 741-6908
(530) 634-7706 (Fax)
www.yccd.edu
Instructional Method: C
CTEC Provider #: 2003

**SCHOOLS APPROVED FOR QUALIFYING EDUCATION
(60 HOURS)**

1040 Financial, Inc.**
1709 Blossom Crest Street
Bakersfield, CA 93314
(888) 342-1040
(661) 328-1000 (Fax)
www.1040financial.com/courses.shtml
Instructional Method: C, D, I
CTEC Provider #: 3007

A&B Office Income Tax School**
2548 W. 7th Street
Los Angeles, CA 90057
(213) 365-2109
(310) 893-6714 (Fax)
www.aboffice.com
Instructional Method: C, D
CTEC Provider #: 1057

A & S Institute of Tax Professionals
36032 Tarah Court
Winchester, CA 92596
(800) 688-0265
www.astaxinstitute.com
Instructional Method: C, D, I
CTEC Provider #: 6184

A+ Tax Educators**
1081 Camino del Rio South,
Ste. 213
San Diego, CA 92108
(619) 282-6502
(619) 374-2902 (Fax)
www.aplustaxeducators.com
Instructional Method: C, D
CTEC Provider #: 3035

Aardvark Tax Online
P.O. Box 602031
San Diego, CA 92160
(888) 294-1525
Instructional Method: D, I
CTEC Provider #: 3083

AES/University of Denver**
2255 East Evans Avenue,
Suite 390
Denver, CO 80208-6239
(800) 426-8802
(303) 871-6358 (Fax)
www.aes.du.edu
Instructional Method: C, D
CTEC Provider #: 1066

All Trade School
16376 Mallory Drive
Fontana, CA 92335
(800) 317-5318
(562) 866-5036 (Fax)
latinschools@aol.com
Instructional Method: D
CTEC Provider #: 3057

American Schools**
PO Box 5161
Torrance, CA 90510
(310) 544-2090
(310) 377-0511 (Fax)
americanschoolsonline.com
Instructional Method: D
CTEC Provider #: 1012

Apex Income Tax School**
12127 Mall Blvd Ste A-211
Victorville, CA 92392
(866) 957-1040
(760) 955-6434 (Fax)
www.apex1040.com
Instructional Method: C, D
CTEC Provider #: 3040

Apple Valley Tax Service
13631 Navajo Road, Suite 101
Apple Valley, CA 92308
(760) 240-5300
(866) 288-6142 (Fax)
www.apex1040.com
Instructional Method: C, I
CTEC Provider #: 6204

BesTax & Insurance Service
24905 Sunnymead Blvd., Suite E
Moreno Valley, CA 92553
(951) 247-1004
(951) 247-3578 (Fax)
Instructional Method: C
CTEC Provider#6206

CA Society of Enrolled Agents**
3200 Ramos Circle
Sacramento, CA 95827
(916) 366-6646
(916) 366-6674 (Fax)
www.csea.org
Instructional Method: C, D
CTEC Provider #: 1001

Cabrillo College
6500 Soquel Drive BELA
Division
Aptos, CA 95003
(831) 477-5201
(831) 479-5717
www.cabrillo.edu
Instructional Method: C
CTEC Provider #: 2070

Cal Tax School**
P.O. Box 370891
Reseda, CA 91337
(866) 384-5420
(888) 230-4233 (Fax)
www.caltaxschool.com
Instructional Method: C, D
CTEC Provider #: 3055

California Society of Tax Consultants, Inc.**
12419 Lewis St. Ste 106
Garden Grove, CA 92841
(714) 750-2782
(714) 750-2722 (Fax)
www.cstcsociety.org
Instructional Method: C, D
CTEC Provider #: 1000

CCH Incorporated**
4025 W Peterson
Chicago, IL 60646
(773) 866-3648
(773) 866-3084 (Fax)
www.cchgroup.com
Instructional Method: D, I
CTEC Provider #: 1075

Chaffey College**
5885 Haven Ave.
Rancho Cucamonga, CA
91737
(909) 652-6826
(909) 652-6825 (Fax)
www.chaffey.edu
Instructional Method: C
CTEC Provider #: 2046

Char's Income Tax Etc.**
3201 F Street, Space 130
Bakersfield, CA 93301
(661) 324-6205
(661)324-6228 (Fax)
Instructional Method: C
CTEC Provider #: 3033

ClientWhys, Inc.
P.O. Box 6768
Malibu, CA 90264
(800) 442-2477
(818) 743-0551 (Fax)
www.clientwhys.com
Instructional Method: C, D, I
CTEC Provider #: 1044

College of San Mateo and Skyline College
1700 W. Hillsdale Blvd.
San Mateo, CA 94402
(650) 574-6663
(650) 574-6485 (Fax)
www.collegeofsanmateo.edu/accounting
Instructional Method: C
CTEC Provider #: 3025

College of the Canyons Community Ed.
26455 Rockwell Canyon Road
Santa Clarita, CA 91355
(661) 259-7800
(661) 362-3150 (Fax)
www.canyons.edu/communityed
CTEC Provider #: 6213

College of the Sequoias**
915 South Mooney Blvd
Visalia, CA 93277
(559) 730-3936
(559) 730-3984 (Fax)
www.cos.edu
Instructional Method: C
CTEC Provider #: 2033

Compro Tax**
5349 Crenshaw Blvd., Suite 103
Los Angeles, CA 90043
(323) 292-5812
(323) 292-5816 (Fax)
www.comprotax.com
Instructional Method: C
CTEC Provider #: 3013

Computax
PO Box 7943
Riverside, CA 92513
(951) 505-3382
(866) 720-3925 (Fax)
www.computaxpro.com
Instructional Method: C, D, I
CTEC Provider #2084

CTS4Taxes
2662 Bechelli Lane
Redding, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.CTS4Taxes.com
Instructional method: C, D, I
CTEC Provider #3050

Evergreen Valley College
3095 Yerba Buena Road
San Jose, CA 95135
(408)274-7900 Ext. 6668
www.evc.edu
Instructional Method: C
CTEC Provider #: 6182

EZ Tax Education Company
26670 Tellis Place
Hemet, CA 92544
(951) 710-8688
(951) 492-0925 (Fax)
Instructional Method: C, D, I
CTEC Provider #: 3082

First Tax Service
1879 Lundy Avenue, Suite 128
San Jose, CA 95139
(408) 493-9999
(408) 493-9998 (Fax)
www.firsttaxservice.com
Instructional Method: C, D, I
CTEC Provider #: 3026

**SCHOOLS APPROVED FOR QUALIFYING EDUCATION
(60 HOURS)**

Foothill College
12345 El Monte Road
Los Altos Hills, CA 94022
(650) 949-7394
(650) 948-2845 (Fax)
www.foothill.edu
Instructional Method: C, D, I
CTEC Provider #: 3043

Franchise Tax Board
PO Box 1468
Sacramento, CA 95812
(916) 845-0353
(916) 845-5340 (Fax)
www.ftb.ca.gov
Instructional Method: C
CTEC Provider #: 3020

G & E Tax Institute**
36649 Little Sycamore Street
Palmdale, CA 93552
(661) 285-6611
(661) 285-5734 (Fax)
www.g-etaxinstitute.com
Instructional Method: C, D
CTEC Provider #: 1006

GM Tax School
1512 Butler Ave, Apt. 1
Los Angeles, CA 90025
(310) 613-7635
Instructional Method: D
CTEC Provider #: 3056

Golden City Professional Studies**
2550 W. Main Street,
Suite 105
Alhambra, CA 91801
(626) 457-8836
(626) 457-8852 (Fax)
www.goldtax.com
Instructional Method: D
CTEC Provider #: 1023

Golden State Tax Training Inst., Inc.**
P.O. Box 9010
Aurora, IL 60598
(877) 674-9290
(877) 674-9290 (Fax)
www.gstti.com
Instructional Method: D
CTEC Provider #: 2040

H & R Block Tax Services, Inc.**
7604 Pacific Ave 2nd Fl,
Stockton, CA 95207
(209) 956-3765
(209) 473-8752 (Fax)
www.hrblock.com
Instructional Method: C, D, I
CTEC Provider #: 1040

Heald Colleges**
670 Howard Street
San Francisco, CA 94105
(415) 808-1400
(415) 808-1594 (Fax)
www.heald.edu
Instructional Method: C
CTEC Provider #: 2018

Inglewood Adult School
1001 W. Carson Street, Suite P
Torrance, CA 90502
(310) 330-5220
(310) 783-0048 (Fax)
CTEC Provider #: 1085

Instant Tax Service
11262 Crenshaw Blvd
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
www.instanttaxservice.com
Instructional Method: C
CTEC Provider #: 3058

Internal Revenue Service
210 E Earll Drive, MS 4779
Phoenix, AZ 85012
(602) 207-8249
(602) 207-8088 (Fax)
www.irs.gov
Instructional Method: C
CTEC Provider #: 1052

Internal Revenue Service
1111 Contistution Avenue NW
Washington, DC 20224
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 6181

Intuit (Lacerte)
5601 Headquarters Drive
Plano, TX 75024
(214) 387-2239
(214) 387-2910 (Fax)
www.lacertesoftware.com/training_and_cpe/index.cfm
Instructional Method: C
CTEC Provider #: 2034

IRS TEC**
24000 Avila Road, Stop 5300
Laguna Nigel, CA 92677
(949) 389-4615
(949) 389-5007 (Fax)
www.irs.gov/taxpros
Instructional Method: C
CTEC Provider #: 1060

**Irvine Valley College
Department of Business Sciences**
5500 Irvine Center Drive
Irvine, CA 92618
(949) 451-5100
(949) 451-5544
www.ivc.edu
Instructional Method: C
CTEC Provider #: 6189

Jackson Hewitt Tax Services**
3 Sylvan Way, 3rd Floor
Parsippany, NJ 07054
(800) 234-1040
www.jacksonhewitt.com
Instructional Method: C
CTEC Provider #: 1009

Jennings Seminars
300 N. Sherwood Ave.
Clarksville, IN 47129
(812) 288-1513
(866) 223-2696 (Fax)
www.taxspeaker.com
Instructional Method: C, D
CTEC Provider #: 3067

Jordan & Jordan Financial
32611 North The Old Road
Castaic, CA 91384
(661) 257-9620
(661) 257-0547 (Fax)
www.AFinancialConquest.com
CTEC Provider #: 1068

Latino Tax Professionals Association
1588 Moffett Street Ste. F
Salinas, CA 93905
(866) 936-2587
(831) 424-3218 (Fax)
www.latinotaxpro.org
Instructional Method: C, D, I
CTEC Provider #2080

Liberty Tax Service**
1716 Corporate Landing
Parkway
Virginia Beach, VA 23454
(757) 493-8855 x8163
(800) 880-6432 (Fax)
www.libertytax.com
Instructional Method: C
CTEC Provider #: 2097

Los Rios Community College District**
8401 Center Parkway
Sacramento, CA 95823-5799
(916) 691-7610
(916) 691-7443 (Fax)
www.crc.losrios.edu
Instructional Method: C
CTEC Provider #: 3006

Mario Lopez CPA
34116 Date Palm Drive Suite A
Cathedral City, CA 92234
(760) 202-7797
(760) 202-7237 (Fax)
www.llaccountants.com
Instructional Method: C, D, I
CTEC Provider #6200

MBS Tax and Accounting
P.O. Box 34720
Los Angeles, CA 90034
(213) 483-5520
(213) 483-3259 (Fax)
www.mbstaxandaccounting.com
CTEC Provider #: 6212

Mira Costa College Business Dept.
Business Dept, 1 Barnard Drive
Oceanside, CA 92056
(760) 757-2121 x6488
(760) 795-6770 (Fax)
www.miracosta.edu/Instruction/Accounting
Instructional Method: C, D, I
CTEC Provider #1074

Mr. Income Tax
4333 E. Slauson Avenue, Suite B
Maywood, CA 90270
(323) 560-4500
(323) 622-1053 (Fax)
www.mrits.net
CTEC Provider #: 3036

Mt. San Jacinto College**
28237 La Piedra Road
Menifee, CA 92584
(951) 639-5522
(951) 301-0368 (Fax)
www.msjc.edu
Instructional Method: D
CTEC Provider #: 3000

National Polytechnic College Inc.
6630 Telegraph Road
Commerce, CA 90040
(323) 728-9636
(323) 728-0952 (Fax)
www.npcollege.edu
Instructional Method: C
CTEC Provider #: 6202

National Society of Public Accountants
1010 N. Fairfax Street
Alexandria, VA 22314
(800) 966-6679
(703) 549-2512 (Fax)
www.nsacct.org
Instructional Method: C, D
CTEC Provider #: 2094

**SCHOOLS APPROVED FOR QUALIFYING EDUCATION
(60 HOURS)**

National Society of Tax Professionals**
10818 NE Coxley Drive, Suite A
Vancouver, WA 98662
(360) 695-8309
(360) 695-7115 (Fax)
www.nsttp.org
Instructional Method: C, D
CTEC Provider #: 2001

National Tax Training School**
P.O. Box 767
Mahwah, NJ 07430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Instructional Method: D
CTEC Provider #: 1025

Pacific Northwest Tax School, Inc.
13405 NW Cornell Rd.
Portland, CA 97229
(503) 646-5600
(503) 350-0265 (Fax)
www.PnwTaxSchool.com
Instructional Method: C, D, I
CTEC Provider #: 6180

Pasadena City College
1570 E. Colorado Blvd.
Pasadena, CA 91106
626-585-7704
626-585-7704
www.pasadena.edu
Instructional Method: C
CTEC Provider #: 6185

Petz Enterprises Inc.
P.O. Box 611
Tracy, CA 95378
(209) 835-2720
learningcenter.crosslinktax.com
Instructional Method: D, I
CTEC Provider #: 6198

Platinum Professional Studies
12340 Seal Beach Blvd.
Suite 271b
Seal Beach, CA 90740
(877) 315-1772
(877) 315-2725 (Fax)
www.platinumprostudies.com
Instructional Method: D
CTEC Provider #: 2052

Pronto Income Tax of California, Inc.
208 E. Carson Street #103
Carson, CA 90745
(310) 549-5692
(310) 549-0379 (Fax)
www.pronto4tax.com
Instructional Method: C, D
CTEC Provider #: 6201

Refunds Today**
10430 Pioneer Blvd Suite 2
Santa Fe Springs, CA 90670
(323) 261-0240
(323) 261-4224 (Fax)
www.refundstoday.com
Instructional Method: C
CTEC Provider #: 3044

Rio Hondo College
3600 Workman Mill Road
Whittier, CA 90601
(562) 463-7358
(562) 463-4650
www.riohondo.edu
CTEC Provider #: 6210

Riverside Tax Consultants Association**
P O Box 7596
Riverside, CA 92513
(951) 485-9800
(951) 485-2692 (Fax)
Instructional Method: C
CTEC Provider #: 2036

San Diego City College**
1313 Park Blvd.
San Diego, CA 92101
(619) 388-3488
www.sdcity.edu
Instructional Method: C
CTEC Provider #: 2006

San Diego Mesa College**
7250 Mesa College Drive
San Diego, CA 92111
(619) 388-2600
(603) 452-7511 (Fax)
www.sdmesa.sdccd.cc.ca.us
Instructional Method: C
CTEC Provider #: 3053

Tax Authority USA, LLC
2424 Vista Way #203
Oceanside, CA 92054
(760) 433-924
(760) 439-9124 Fax
Taxauthorityusa.com
Instructional Method: C, D, I
CTEC Provider #: 6183

TaxResources, Inc.**
7803 Madison Avenue B-370
Citrus Heights, CA 95610
(866) 293-9695
(866) 332-9695 (Fax)
www.taxaudit.com
Instructional Method: C, D
CTEC Provider #: 3027

Tax Smart University**
8825 Aero Drive, Ste103
San Diego, CA 92123
(858) 277-0775
(858) 277-0776 (Fax)
www.taxsmartuniversity.org
Instructional Method: C, I
CTEC Provider #: 2079

TaxWorks by RedGear Technologie
1265 Sportsplex Drive
Kaysville, UT 84037
(801) 529-9000
(801) 593-8666 (Fax)
Instructional Method: C
CTEC Provider #: 3079

Team Tax Seminars
30650 Rancho California Road, #406
Temecula, CA 92591
(951) 695-1998
(951) 699-5521 (Fax)
Instructional Method: C
CTEC Provider #: 3037

Tesfa Group
8209 International
Oakland, CA 94607
(510) 632-6060
(510) 632-6446
Instructional Method: C, D, I
CTEC Provider #: 3071

The Income Tax School **
1801 Libbie Avenue,
Suite 100
Richmond, VA 23226-1833
(804) 204-1040
(804) 213-4248 (Fax)
www.peoplestax.com
Instructional Method: C, D, I
CTEC Provider #: 1071

The JW Group, LLC
P.O. Box 504
Aptos, CA 95001-0507
(831) 435-3271
(831) 420-3622 (Fax)
www.thejwtxgroup.com
Instructional Method: D
CTEC Provider: 6191

The Phoenix Tax Group**
1160 Brickyard Cove Road,
Ste 200
Point Richmond, CA 94801
(510) 233-1099
(925) 476-3636 (Fax)
www.phoenixtax.com
Instructional Method: C, D
CTEC Provider #: 1082

The Tax Institute**
424 18th Street
Bakersfield, CA 93301
(661) 861-0635
(661) 633-2119 (Fax)
www.taxcollege.com
Instructional Method: D
CTEC Provider #: 1007

Thomson Tax & Accounting, Professional Software & Services**
7322 Newman Blvd
Dexter, MI 48130
(800) 968-0600
(734) 302-3260 (Fax)
www.cs.thomson.com
Instructional Method: C, D
CTEC Provider #: 3051

Universal Accounting Center
5250 South Commerce Drive,
Ste 100
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universaltaxschool.com
Instructional Method: D
CTEC Provider #: 3060

Wise Professional Tax Education & Tax Preparation L.L.C.
7542 Woodlake Avenue
West Hills, CA 91304
(818) 422-9298
(818) 357-2201 (Fax)
www.wisetax.com
Instructional Method: D, I
CTEC Provider #: 6192

Yuba Community College
2088 N. Beale Road
Marysville, CA 95901
(530) 741-6908
(530) 634-7706 (Fax)
www.yccd.edu
Instructional Method: C
CTEC Provider #: 2003

INDEPENDENT AUDITOR'S REPORT



TO THE BOARD OF DIRECTORS
CALIFORNIA TAX EDUCATION COUNCIL
SACRAMENTO, CALIFORNIA

We have audited the accompanying statements of financial position of California Tax Education Council (CTEC) (a nonprofit corporation) as of June 30, 2011 and 2010, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the California Tax Education Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Tax Education Council as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statements of activities and changes in net assets – budget to actual on pages 23 – 24 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Marcia Fritz & Company

Marcia Fritz & Company
October 18, 2011

STATEMENTS OF FINANCIAL POSITION

June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets		
Cash and Cash Equivalents (Note 2)	\$ 330,829	\$ 39,594
Certificates of Deposit (Note 3)	200,000	550,000
Prepaid Expenses	<u>1,183</u>	<u>1,183</u>
Total Current Assets	<u>532,012</u>	<u>590,777</u>
Equipment (Note 4)		
Equipment	22,905	19,905
Software	65,000	65,000
Less: Accumulated Depreciation	<u>(25,228)</u>	<u>(11,611)</u>
Total Equipment	<u>62,677</u>	<u>73,294</u>
Total Assets	<u>\$ 594,689</u>	<u>\$ 664,071</u>
Liabilities and Net Assets		
Current Liabilities:		
Accounts Payable	\$ 42,010	\$ 99,888
Sales Tax Payable	<u>175</u>	<u>240</u>
Total Current Liabilities	<u>42,185</u>	<u>100,128</u>
Net Assets		
Net Assets - Unrestricted	<u>552,504</u>	<u>563,943</u>
Total Liabilities And Net Assets	<u>\$ 594,689</u>	<u>\$ 664,071</u>

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS



For the Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Revenues:		
Registration Fees	\$ 1,108,139	\$ 1,099,085
Late Registration Fees	136,764	137,633
Provider Fees	26,000	19,250
Mailing List	4,000	5,250
Other Income	3,340	2,602
Interest	<u>3,552</u>	<u>2,204</u>
Total Revenues	<u>1,281,795</u>	<u>1,266,024</u>
Expenses:		
Board Activities	119,052	123,615
Audit Oversight Committee	15,060	16,746
General and Administrative	88,823	100,618
Communication and Technology	48,159	55,104
Curriculum Provider Committee	50,819	51,003
Budget and Finance Committee	—	—
Executive Committee	1,001	432
Governmental Relations Committee	298,528	281,017
Public Awareness Committee	306,693	263,216
Tax Preparer Committee	<u>365,099</u>	<u>363,641</u>
Total Expenses	<u>1,293,234</u>	<u>1,255,392</u>
Increase (Decrease) in Net Assets	<u>(11,439)</u>	<u>10,632</u>
Net Assets Beginning of Year	<u>563,943</u>	<u>553,311</u>
Net Assets End of Year	<u>\$ 552,504</u>	<u>\$ 563,943</u>

The accompanying notes to the financial statements are an integral part of this statement.

STATEMENT OF FUNCTIONAL EXPENSES



For the Year ended June 30, 2011

	Board Activities	Audit Oversight Committee	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 10,198	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 10,198
Advertising & Promotion	—	—	—	—	—	—	—	—	226,494	—	226,494
Bank Service Charges	—	—	1,941	—	—	—	—	—	—	—	1,941
Credit Card Fees	—	—	—	—	—	—	—	—	—	54,478	54,478
Depreciation	—	—	—	—	2,723	—	—	—	5,447	5,447	13,617
Enforcement	—	—	—	—	—	—	—	215,317	—	—	215,317
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	3,183	—	—	—	—	—	—	—	3,183
Legal	—	—	2,254	—	—	—	—	—	—	—	2,254
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	12,911	—	—	—	2,296	—	521	1,616	—	—	17,344
Miscellaneous	—	—	—	—	—	—	—	—	—	—	—
Outside Consultants	—	—	—	6,259	18,800	—	—	—	—	3,520	28,579
Postage	—	—	295	—	—	—	—	—	—	49,567	49,862
Printing	—	4,862	—	—	—	—	—	—	45,556	36,087	86,505
Telephone & Fax	20	—	—	—	—	—	—	—	2,080	—	2,100
Travel	—	—	—	—	—	—	480	595	116	—	1,191
Mileage	4,868	—	—	—	—	—	—	—	—	—	4,868
Airfare	2,159	—	—	—	—	—	—	—	—	—	2,159
Hotel	12,876	—	—	—	—	—	—	—	—	—	12,876
Per Diem	4,150	—	—	—	—	—	—	—	—	—	4,150
Cab	391	—	—	—	—	—	—	—	—	—	391
Parking	677	—	—	—	—	—	—	—	—	—	677
Web Page	—	—	—	14,900	—	—	—	—	—	—	14,900
Total Expenses	\$ 119,052	\$ 15,060	\$ 88,823	\$ 48,159	\$ 50,819	\$ —	\$ 1,001	\$ 298,528	\$ 306,693	\$ 365,099	\$1,293,234

STATEMENT OF FUNCTIONAL EXPENSES

For the Year ended June 30, 2010

	Board Activities	Audit Oversight Committee	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 12,168	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,168
Advertising & Promotion	—	—	—	—	—	—	—	—	201,488	—	201,488
Bank Service Charges	—	—	1,868	—	—	—	—	—	—	—	1,868
Credit Card Fees	—	—	—	—	—	—	—	—	—	55,425	55,425
Depreciation	—	—	—	—	797	—	—	—	1,592	1,592	3,981
Enforcement	—	—	—	—	—	—	—	195,261	—	—	195,261
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	3,240	—	—	—	—	—	—	—	3,240
Legal	—	—	13,525	—	—	—	—	—	—	—	13,525
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	14,350	—	—	—	4,106	—	320	3,500	—	—	22,276
Miscellaneous	—	—	820	—	—	—	—	—	—	—	820
Outside Consultants	—	—	—	—	19,100	—	—	—	—	4,522	23,622
Postage	—	—	15	—	—	—	—	—	—	49,674	49,689
Printing	—	4,578	—	—	—	—	—	—	30,674	36,428	71,680
Telephone & Fax	49	—	—	—	—	—	—	—	2,015	—	2,064
Travel	—	—	—	—	—	—	112	1,256	447	—	1,815
Mileage	2,961	—	—	—	—	—	—	—	—	—	2,961
Airfare	2,275	—	—	—	—	—	—	—	—	—	2,275
Hotel	17,368	—	—	—	—	—	—	—	—	—	17,368
Per Diem	3,650	—	—	—	—	—	—	—	—	—	3,650
Cab	506	—	—	—	—	—	—	—	—	—	506
Parking	1,456	—	—	—	—	—	—	—	—	—	1,456
Web Page	—	—	—	28,104	—	—	—	—	—	—	28,104
Total Expenses	\$ 123,615	\$ 16,746	\$ 100,618	\$ 55,104	\$ 51,003	\$ —	\$ 432	\$ 281,017	\$ 263,216	\$ 363,641	\$ 1,255,392

The accompanying notes to the financial statements are an integral part of this statement.

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ (11,439)	\$ 10,632
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	13,617	3,981
Increase (decrease) in accounts payable	(57,878)	65,050
Increase (decrease) in sales tax payable	<u>(65)</u>	<u>(646)</u>
Net Cash Provided by (used for) Operating Activities	(55,765)	79,017
Cash Flows from Investing Activities		
Proceeds from the sale of certificates of deposits	350,000	—
Purchase of certificates of deposits	<u>—</u>	<u>(300,000)</u>
Net Cash Provided By (Used For) Investing Activities	<u>350,000</u>	<u>(300,000)</u>
Cash Flows From Capital Activities		
Purchase of computer equipment	(3,000)	—
Software development costs	<u>—</u>	<u>(65,000)</u>
Net Cash Provided by (used for) Investing Activities	<u>(3,000)</u>	<u>(65,000)</u>
Net increase (decrease) in cash	<u>291,235</u>	<u>(285,983)</u>
Cash and Cash Equivalents, Beginning of Year	<u>39,594</u>	<u>325,577</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 330,829</u></u>	<u><u>\$ 39,594</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Years Ended June 30, 2011 and 2010

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Accounting and Nature of Operations

The accompanying financial statements reflect the operations for the California Tax Education Council (CTEC), which was incorporated on January 14, 1997, and commenced active operations on July 1, 1997. CTEC is a public benefit corporation and use or distribution of its assets is subject to certain restrictions.

The State of California requires that all persons in California who prepare taxes for a fee meet certain education requirements and register annually, with exception to IRS Circular 230 tax preparers. CTEC collects registration fees, verifies that tax preparers have met the education and bond requirements, issues certificates, and approves educational programs. CTEC registered 43,674 and 44,147 tax preparers in 2011 and 2010, respectively.

CTEC's operations are managed by an independent contractor (Advocation, Inc. of Sacramento, California), who charges a management fee.

Basis of Accounting

The financial statements have been prepared in accordance with generally accepted accounting principles.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Investments

Investments, composed of certificates of deposit, are valued at fair value. Interest earned is reported as revenue. Although all of the investments are managed through Wells Fargo Bank, who purchases, reinvests and redeems the certificates on behalf of CTEC, the individual certificates of deposits are held with various banking institutions and no single certificate exceeds the federally insured balance at any one banking institution. There is, therefore, no concentration of credit risk present.

Equipment

All equipment is recorded at historical cost if purchased or constructed. Donated assets are valued at estimated fair value on the date received. CTEC capitalizes equipment with a cost of over \$500 and an estimated life of one year or more. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the statement of financial position in the year of sale or retirement, and the resulting gain or loss is recognized on the statement of activities and changes in net assets. Depreciation is provided on the straight-line method over the estimated useful lives of assets as follows:

Description	Estimated Useful Life
Computer Equipment	5 Years
Software Development	7 Years

Revenue Recognition

Revenue is recognized when required fee is received by CTEC.

Advertising and Promotion Costs

CTEC expenses advertising costs the first time the advertising occurs on a contract spanning less than a year in length. CTEC uses advertising to assure that the public is informed of the requirements for unlicensed tax preparers practicing in California to be registered.

Advertising and promotion costs for the years ended June 30, 2011 and 2010 was \$226,494 and \$201,488, respectively. For the years ended June 30, 2011 and 2010 \$72,000 and \$72,000 was related to the hiring of an outside public relations firm, these amounts are included in advertising and promotion costs.

Income Taxes

CTEC is a nonprofit corporation exempt from income tax under Internal Revenue Code Sections 501(c)(3) and related California code sections.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

2: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include bank accounts as well as certificates of deposit purchased with a maturity of three months or less. Interest income on the certificates of deposit is recorded as income when earned. At June 30, 2011, cash and cash equivalents included \$15,271 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation.

CTEC considers short-term highly liquid investments to be cash equivalents provided that they are both readily convertible to cash and had an original maturity of three months or less when purchased. The balance in cash and cash equivalents at June 30 include:

	2011	2010
Bank accounts	\$ 15,271	\$ 33,163
Money market funds	315,558	6,431
Total Cash and Cash Equivalents	\$ 330,829	\$ 39,594

3: CERTIFICATES OF DEPOSIT

CTEC's certificates of deposit mature as follows for the year ended June 30, 2011:

	Institution	Maturity Date
\$100,000	Beal Bank of Nevada	August 24, 2011
100,000	Bank of China	June 8, 2012
<u>\$200,000</u>		

At June 30, 2011, certificates of deposit included \$200,000 held in commercial banks of which \$200,000 was insured by the Federal Deposit Insurance Corporation.

CTEC's certificates of deposit mature as follows for the year ended of June 30, 2010:

	Institution	Maturity Date
\$ 250,000	Ally Bank	July 30, 2010
100,000	Voyager Bank	October 20, 2010
100,000	Bank of China	February 7, 2011
100,000	GE Money Bank	May 6, 2011
<u>\$ 550,000</u>		

At June 30, 2010, certificates of deposit included \$550,000 held in commercial banks of which \$550,000 was insured by the Federal Deposit Insurance Corporation.

4: EQUIPMENT

Equipment as of June 30, 2011 was as follows:

	June 30, 2010	Additions	Deletions	June 30, 2011
Computer Equipment	\$ 19,905	\$ 3,000	\$ —	\$ 22,905
Software Development	65,000	—	—	65,000
Total Equipment	84,905	3,000	—	87,905
Less: Accumulated Depreciation	(11,611)	(13,617)	—	(25,228)
Equipment, net	\$ 73,294	\$ (10,617)	\$ —	\$ 62,677

Depreciation expense for the year ended June 30, 2011 was \$13,617.

Equipment as of June 30, 2010 was as follows:

	June 29, 2009	Additions	Deletions	June 30, 2010
Computer Equipment	\$ 39,905	\$ —	\$ (20,000)	\$ 19,905
Software Development	—	65,000	—	65,000
Total Equipment	39,905	65,000	(20,000)	84,905
Less: Accumulated Depreciation	(27,630)	(3,981)	20,000	(11,611)
Equipment, net	\$ 12,275	\$ 61,019	\$ —	\$ 73,294

Depreciation expense for the year ended June 30, 2010 was \$3,981.

Software development costs are related to CTEC's internally developed software and are recorded at cost during the application development stage. As of June 30, 2010 the software was still in the development phase.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

5: SUBSEQUENT EVENTS

The California Tax Education Council has extended its management contract with the current management company, Advocation Inc. The extension of the contract was for two years and is set to expire June 30, 2013.

SUPPLEMENTAL DATA

*California Tax Education Council
Statement Of Activities And Changes In Net Assets
Budget To Actual
For The Year Ended June 30, 2011*

	Budget	Actual	Variance Over Budget (Under Budget)
Revenues:			
Registration Fees	\$ 1,075,000	\$ 1,108,139	\$ 33,139
Late Registration Fees	137,000	136,764	(236)
Provider Fees	21,000	26,000	5,000
Mailing List	5,000	4,000	(1,000)
Other Income	1,500	3,340	1,840
Interest	2,500	3,552	1,052
Total Revenues	1,242,000	1,281,795	39,795
Expenses:			
Board Activities	127,450	119,052	(8,398)
Audit Oversight Committee	17,030	15,060	(1,970)
General and Administrative	111,033	88,823	(22,210)
Communication and Technology	63,900	48,159	(15,741)
Curriculum Provider Committee	71,873	50,819	(21,054)
Budget and Finance Committee	850	-	(850)
Executive Committee	3,700	1,001	(2,699)
Governmental Relations Committee	398,000	298,528	(99,472)
Public Awareness Committee	312,447	306,693	(5,754)
Tax Preparer Committee	377,447	365,099	(12,348)
Total Expenses	1,483,730	1,293,234	(190,496)
Increase (Decrease) in Net Assets	(241,730)	(11,439)	230,291
Net Assets Beginning of Year	563,943	563,943	
Net Assets End of Year	\$ 322,213	\$ 552,504	

S U P P L E M E N T A L D A T A

*California Tax Education Council
Statement Of Activities And Changes In Net Assets
Budget To Actual
For The Year Ended June 30, 2010*

	Budget	Actual	Variance Over Budget (Under Budget)
Revenues:			
Registration Fees	\$ 1,075,000	\$ 1,099,085	\$ 24,085
Late Registration Fees	151,245	137,633	(13,612)
Provider Fees	22,500	19,250	(3,250)
Mailing List	5,000	5,250	250
Other Income	1,500	2,602	1,102
Interest	25,000	2,204	(22,796)
Total Revenues	<u>1,280,245</u>	<u>1,266,024</u>	<u>(14,221)</u>
Expenses:			
Board Activities	126,700	123,615	(3,085)
Audit Oversight Committee	17,000	16,746	(254)
General and Administrative	110,339	100,618	(9,721)
Communication and Technology	143,445	55,104	(88,341)
Curriculum Provider Committee	69,947	51,003	(18,944)
Budget and Finance Committee	850	-	(850)
Executive Committee	2,700	432	(2,268)
Governmental Relations Committee	447,000	281,017	(165,983)
Public Awareness Committee	274,092	263,216	(10,876)
Tax Preparer Committee	371,092	363,641	(7,451)
Total Expenses	<u>1,563,165</u>	<u>1,255,392</u>	<u>(307,773)</u>
Increase (Decrease) in Net Assets	<u>(282,920)</u>	<u>10,632</u>	<u>293,552</u>
Net Assets Beginning of Year	<u>553,311</u>	<u>553,311</u>	
Net Assets End of Year	<u>\$ 270,391</u>	<u>\$ 563,943</u>	