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2001-2006

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# STATEMENT OF MISSION

*In order to provide for the public benefit, the mission of the California Tax Education Council is to establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance.*

—CALIFORNIA TAX EDUCATION COUNCIL

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## INTRODUCTION

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*The California Tax Education Council (CTEC) is the organization that registers Tax 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)

CTEC.ORG



## MESSAGE FROM THE CHAIR

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The California Tax Education is going to celebrate its tenth anniversary next year. Our primary goal has been and continues to be, protection of California consumers, and I'm proud to say we've been hugely successful.

Since our inception in 1997 we have increased our Tax Preparer registrations from 28,821 in 1997 to over 39,000 today. We've tightened up on the quality of education that Preparers receive through the approved Provider process, and regular audits of the courses and materials. It is hoped these measures bring better educated, more professional tax preparers to serve California taxpayers.

On several occasions we have changed the original legislation that created CTEC, making it stronger by adding California Registered Tax Preparer (CRTP) representatives on the Council, in addition to the professionals already appointed by income tax organizations in the state; by increasing the numbers of CRTPs represented; and by adding a penalty provision for preparers not in compliance with the law.

We have achieved teeth in the law, by expanding our association with the Franchise Tax Board,

working with them to identify unregistered preparers, and helping to bring them into compliance. If there is continued non-compliance by a Preparer identified by the FTB Fraud Team members (we now have a special CTEC Unit), penalties starting at \$2,500 may be levied.

This is my last year as Chair of the Council, though I hope to stay on the Board to lend my experience to the continuing success of CTEC. We have new CRTP representatives, new Executive Committee and Board members, and many new Registered Preparers.

The tax industry, California consumers, and I personally, are all fortunate that the California Tax Education Council is continually supported by the legislature, well served by the professionals who serve on the Council, and that we are all supported by an excellent staff.

The future is as bright as the past has been. I thank you all for your hard work and support, and thank you for the honor of serving you these past four years as your Chair.

Sincerely,

S. ELAINE LYTTLETON, EA

2005 - 2006 COUNCIL MEMBERS



S. ELAINE LYTTLETON  
*Chairwoman*  
Appointed by: CA Society of  
Accounting & Tax  
Professionals



WILLIAM GEIDEMAN  
*Treasurer*  
Appointed by: National  
Association of Enrolled  
Agents



JACQUELINE MARAZZI  
*Secretary*  
Appointed by: National  
Society  
of Tax Practitioners



FRANK CABRERA  
Appointed by: H & R  
Block  
Tax Services, Inc.



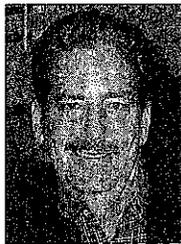
THOMAS CARTER  
Appointed by:  
California Society of Tax  
Consultants, Inc.  
2004-2006



C. LESTER CRAWFORD  
CTEC Registered Tax  
Preparer  
Los Angeles



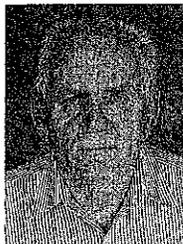
STEVEN DESDIER  
Appointed by:  
National Society of  
Accountants



KENNETH HACKETT  
Appointed by:  
Liberty Tax Service



MICHAEL J. KIRBY  
Appointed by: Jackson  
Hewitt Tax Services



DAVID PUGH  
CTEC Registered Tax  
Preparer  
Ventura



WILLIAM REILLY  
Appointed by: California  
Society of Enrolled Agents



GREGORY H. STEINBIS  
Appointed by: Mission  
Society of Enrolled Agents



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

**2005 - 2006 CRTP DIRECTORS, REPRESENTATIVES AND STAFF**

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**JOHN BISHOP**  
CTEC Registered Tax Preparer  
Oakland



**MARYBETH LAMUNYON-JONES**  
CTEC Registered Tax Preparer  
Lemoore



**SCOTT LAWRENCE**  
CTEC Registered Tax Preparer  
Whittier



**SHARON MCCORMACK**  
CTEC Registered Tax Preparer  
Sacramento  
2001-2006



**RUTH MOORE**  
Representative of the  
Franchise Tax Board



**NEKI M. JONES**  
Representative of the  
Internal Revenue Service

**2005 - 2006 STAFF MEMBERS**

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**CHARLES L. COLE**



**CELESTE H. HERITAGE**

# After Nine Years – CTEC's Many Accomplishments!

As CTEC's Chairwoman, Elaine Lyttleton, pointed out in this year's "Message from the Chair," next year CTEC will be celebrating its 10th year in operation. Since 1997 CTEC has increased the number of CTEC Registered Tax Preparers (CRTPs) by over 10,000. Given the many new participants to the CTEC registry, the Board thought it might be a good time in this annual report to revisit the many CTEC accomplishments.

## Development of the CTEC Website

- Provides for quick and easy online registration for thousands of CRTPs;
- Provides consumers with access to a state-of-the-art computer system that allows them to verify whether or not their tax preparer is in compliance;
- Provides consumers with a way, through the CTEC Non-Compliant Complaint Form, to report non-compliant preparers to the appropriate enforcement agency;
- Provides preparers with lists of approved education providers and links to those providers to help simplify the annual education requirement;
- Provides links to both the Internal Revenue Service and the California Franchise Tax Board to better assist CRTPs in communicating with those agencies;

- Provides a way for CTEC to communicate with over 38,000 CRTPs through newsletters, press releases, annual reports and other postings on the CTEC website;
- Provides both CRTPs and consumers with valuable information regarding the Tax Preparer Act; and,
- Provides the means whereby CRTPs and consumers have a direct way of communicating with CTEC for answers to any questions or concerns.

## Improved Education Provider Standards

Over the last nine years, CTEC has worked diligently to establish comprehensive standards for tax schools, along with policies and procedures to carry out those standards. To do this, CTEC put together one of the most qualified team of curriculum reviewers and established one of the most rigorous curriculum reviews to ensure compliance with those CTEC standards. Curriculum providers who do not meet CTEC standards lose their "approved" provider status. Not only does CTEC have an initial review of curriculum for a provider to become approved, but each of the CTEC approved providers must go through a periodic review every

three years to be sure that the CTEC standards continue to be maintained.

Finally, to ensure ongoing communication between CTEC and providers, CTEC established a Curriculum Provider Task Force to bring together providers to discuss various issues of concern to the provider community. The annual task force meeting is a way for providers to address those issues and develop resolutions. By working together, CTEC and tax preparation educators have created an outstanding partnership to better prepare CRTPs and, in the end, better serve California consumers.

### **CTEC's Public Awareness Program**

As of this writing, only California and Oregon regulate the tax preparation industry. Most California consumers were, and many still are, unaware of those regulations. Over the last nine years, CTEC, through its public awareness program, has tried to educate the public to the benefits of having a tax preparer who is educated and bonded – the two most important aspects of the CTEC program. Through the years, CTEC has developed a consumer brochure, "Choosing Your Professional Tax Preparer," developed posters with the CTEC message for use in IRS offices and other public facilities; worked with major companies to have CTEC's message displayed on shopping

bags or other mass distributed items; developed press releases for distribution to all major print media in California; scheduled radio and television interviews for CTEC board members; and, purchased advertising on radio, cable television and buses throughout the state to get out the CTEC message.

Even with everything that has been accomplished over the last nine years, there is still much to do to educate the public. CTEC will continue its efforts to "get the word out" to California consumers.

### **CTEC and FTB**

One of the most important developments over the last nine years has been the passage of legislation in the California legislature identifying the California Franchise Tax Board as the state entity designated to enforce the law regarding non-compliant tax preparers operating in the State. FTB is now CTEC's enforcement arm. The CTEC/FTB relationship goes back to 1997 when CTEC was first established and that relationship is even stronger today than it was that first year. Both CTEC and FTB have a common goal – getting the non-compliant preparers off the street to better protect California consumers. This joint effort is an excellent example of how public and private entities can work together to secure the best possible safeguards for the public.

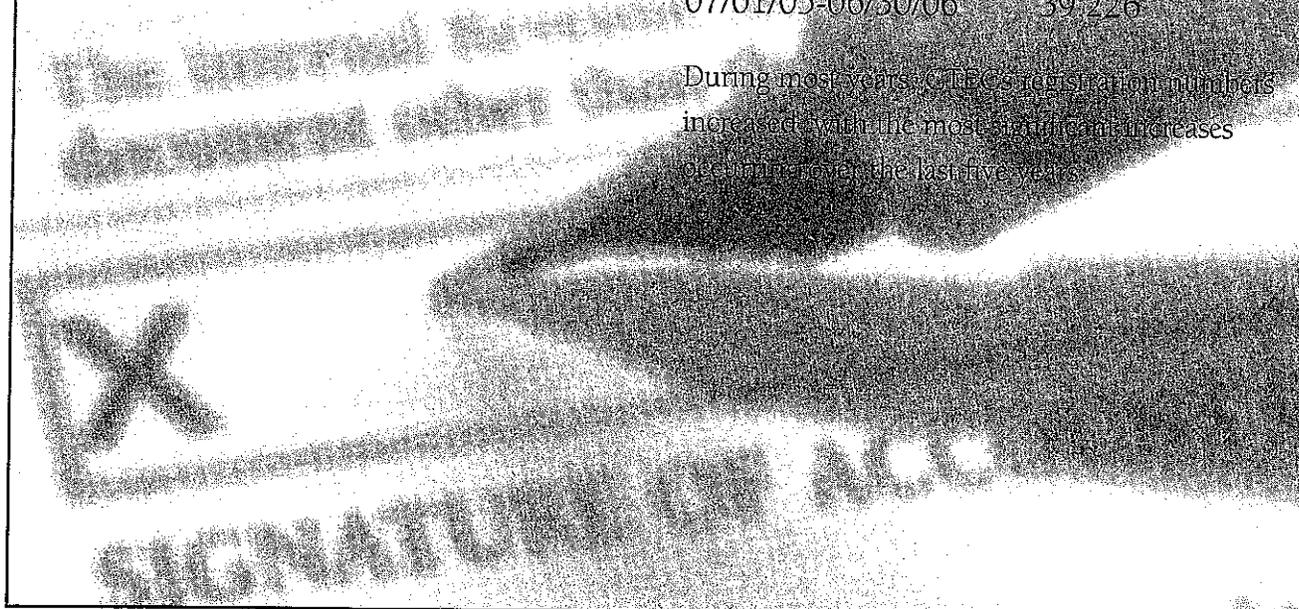
# Another Great Registration Year!

When CTEC assumed responsibility for the Tax Preparer Program in July of 1997, approximately 27,000 tax preparers were registered with the Department of Consumer Affairs Tax Preparer Program and were grandfathered into CTEC. As of June 30, 2006, over 39,226 individuals are CTEC Registered Tax Preparers, an increase of over 12,000 preparers in a nine year period.

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

During most years, CTEC's registration numbers increased with the most significant increases occurring over the last five years.



**CALIFORNIA TAX EDUCATION COUNCIL  
REGISTERED TAX PREPARERS**

On June 30, 2006, there were 39,226 CRTPs



**SCHOOLS APPROVED FOR CONTINUING EDUCATION**

**(20 HOURS)**

**1040 Financial, Inc.**  
2300 Chester Avenue  
Bakersfield, CA 93301  
(661) 334-1002  
(661) 334-1041 (FAX)  
[www.1040financial.com](http://www.1040financial.com)  
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](http://www.aboffice.com)  
CTEC Provider #: 1057

**AAARANA BUSINESS ENTERPRISES**  
P.O. Box 227279  
Los Angeles, CA 90022  
(323) 832-0371  
(323) 832-0379 (FAX)  
CTEC Provider #: 1039

**Active Accounting**  
P.O. Box 1485  
Anderson, CA 96007  
(530) 378-8083  
(530) 378-8084 (FAX)  
[taxschool.active-accounting.com](http://taxschool.active-accounting.com)  
CTEC Provider #: 3054

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

**A+ Tax Educators**  
1081 Camino del Rio  
South, Ste. 213  
San Diego, CA 92108  
(619) 282-6502  
(800) 856-3017 (FAX)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
CTEC Provider #: 3035

**Allen Clark Financial Services-Income Tax School**  
5142 Saviers Road  
Oxnard, CA 93033  
(805) 488-0196  
(805) 488-8655 (FAX)  
CTEC Provider #: 3009

**American Schools**  
PO Box 5161  
Torrance, CA 90510  
(310) 544-2090  
(310) 377-0511 (FAX)  
[americanschoolsonline.com](http://americanschoolsonline.com)  
CTEC Provider #: 1012

**American Tax Institute**  
PO Box 516  
Lawndale, CA 90260-0516  
(888) 370-8766  
(310) 370-8766 (FAX)  
[www.americantax.us](http://www.americantax.us)  
CTEC Provider #: 3024

**APEX INCOME TAX SCHOOL**  
12127 Mall Blvd Ste A-211  
VICTORVILLE, CA 92392  
(866) 957-1040  
(760) 955-6434 (FAX)  
[www.apex1040.com](http://www.apex1040.com)  
CTEC Provider #: 3040

**Best in the West Education Foundation**  
696 Whiting Street  
Grass Valley, CA 95945  
(530) 477-1426  
(530) 477-0166 (FAX)  
CTEC Provider #: 2004

**Brass Tax Presentations**  
P. O. Box 28147  
San Diego, CA 92198  
(858) 487-2553  
(858) 487-8245 (FAX)  
CTEC Provider #: 1008

**CA Chapter-Nat'l Assn of Tax Practitioners**  
1121 E. Ohio Avenue  
Escondido, CA 92025  
(760) 480-0155  
(760) 480-0279 (FAX)  
CTEC Provider #: 2014

**CA CPA Education Foundation**  
1235 Radio Road 2nd Floor  
Redwood City, CA 94065  
(800) 877-5897  
(650) 802-6224 (FAX)  
[educationfoundation.org](http://educationfoundation.org)  
CTEC Provider #: 2099

**CA Society of Accounting & Tax Professionals**  
1734 Bluestone Lane  
Monterey Park, CA 91755-5822  
(800) 894-8995  
(626) 573-1724 (FAX)  
[www.csatp.org](http://www.csatp.org)  
CTEC Provider #: 1093

**CA Society of Enrolled Agents**  
3200 Ramos Circle  
Sacramento, CA 95827  
(916) 366-6646  
(916) 366-6674 (FAX)  
[www.csea.org](http://www.csea.org)  
CTEC Provider #: 1001

**Cabrillo College**  
6500 Soquel Drive BELA  
Division  
Aptos, CA 95003  
(831) 662-1914  
(831) 479-5717 (FAX)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
CTEC Provider #: 2070

**California Educational Studies**  
2550 West Main St., #105  
Alhambra, CA 91801  
(626) 457-1879  
(626) 457-8852 (FAX)  
[www.educationalstudies.com](http://www.educationalstudies.com)  
CTEC Provider #: 2089

**California Society of Tax Consultants, Inc.**  
2050 W. Chapman, #114  
Orange, CA 92868  
(714) 634-0484  
(714) 634-4975 (FAX)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
CTEC Provider #: 1000

**California Tax Institute**  
5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (FAX)  
[www.caltaxinstitute.com](http://www.caltaxinstitute.com)  
CTEC Provider #: 1022

**Cal Tax School**  
P.O. Box 370891  
Reseda, CA 91337  
(866) 384-5420  
(888) 230-4233 (FAX)  
[www.caltaxschool.com](http://www.caltaxschool.com)  
CTEC Provider #: 3055

**Cano Educational Services**  
12809 Philadelphia St  
Whittier, CA 90601  
(562) 693-0210  
(562) 693-0351 (FAX)  
CTEC Provider #: 2069

**CCH Incorporated**  
4025 W Peterson  
Chicago, IL 60646  
(773) 866-3648  
(773) 866-3084 (FAX)  
[www.cchgroup.com](http://www.cchgroup.com)  
CTEC Provider #: 1075

**CFS Tax Software, Inc.**  
1445 Los Angeles Avenue,  
#214  
Simi Valley, CA 93065  
(800) 343-1157  
(805) 522-1157 (FAX)  
[www.taxtools.com](http://www.taxtools.com)  
CTEC Provider #: 3034

**Chaffey Adult School**  
211 West Fifth Street  
Ontario, CA 91762  
(909) 983-2010  
(909) 983-9916 (FAX)  
CTEC Provider #: 1089

**Chaffey College**  
5885 Haven Ave.  
Rancho Cucamonga, CA 91737  
(909) 941-2698  
(909) 466-2882 (FAX)  
[www.chaffey.edu](http://www.chaffey.edu)  
CTEC Provider #: 2046

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

**ClientWhys, Inc. (Sharpen Up & Krusemark)**  
5310 Derry Ave. Suite J  
Agoura Hills, CA 91301  
(800) 442-2477  
(818) 743-0551 (FAX)  
[www.taxcpe.com](http://www.taxcpe.com)  
CTEC Provider #: 1044

**Complete Tax Solutions**  
5554 Jan Cout  
Redding, CA 96003  
(530) 365-5500  
(530) 241-5557 (FAX)  
CTEC Provider #: 3050

**Compro Tax**  
5349 Crenshaw Blvd.  
Los Angeles, CA 90043  
(323) 292-5812  
(323) 292-5816 (FAX)  
[www.comprotax.com](http://www.comprotax.com)  
CTEC Provider #: 3013

**Computax Bookkeeping & Business Services**  
PO Box 7943  
Riverside, CA 92513  
(951) 637-0536  
(951) 637-0543 (FAX)  
[www.computaxpro.com](http://www.computaxpro.com)  
CTEC Provider #: 2084

**Computerized Systems Company**  
2729 N. Broadway Ste 1  
Los Angeles, CA 90031  
(323) 221-1890  
CTEC Provider #: 1024

**Creative Solutions**  
7322 Newman Blvd  
Dexter, MI 48130  
(800) 968-0600  
(734) 302-3260 (FAX)  
[creativesolutions.thomson.com](http://creativesolutions.thomson.com)  
CTEC Provider #: 3051

**Drake Software**

235 East Palmer Street  
Franklin, NC 28734  
(800) 890-9500  
(828) 349-5713 (FAX)  
[www.drakesoftware.com](http://www.drakesoftware.com)  
CTEC Provider #: 3038

**Edward Jones**

12555 Manchester Road  
St. Louis, MO 63131-3729  
(314) 515-5848  
(314) 515-5302 (FAX)  
[edwardjones.com/teamwork](http://edwardjones.com/teamwork)  
CTEC Provider #: 3017

**ExacTax, Inc.**

2301 W Lincoln Ave., Ste. 100  
Anaheim, CA 92802  
(800) 352-3638  
(817) 485-9261 (FAX)  
[www.exactax.com](http://www.exactax.com)  
CTEC Provider #: 3021

**Fiducial Business Centers, Inc.**

10480 Little Patuxent Pkwy,  
Ste 300  
Columbia, MD 21044  
(866) 343-8242  
(410) 884-6151 (FAX)  
CTEC Provider #: 2026

**Five Star Services**

1001 W. Carson, Suite P  
Torrance, CA 90502  
(310) 783-0318  
(310) 783-0048 (FAX)  
CTEC Provider #: 1010

**Franchise Tax Board**

PO Box 1468  
Sacramento, CA 95812  
(916) 845-6180  
(916) 845-5340 (FAX)  
[www.ftb.ca.gov](http://www.ftb.ca.gov)  
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](http://www.g-etaxinstitute.com)  
CTEC Provider #: 1006

**Gear Up Tax Seminars**

801 Cherry Street Ste 1300  
Fort Worth, TX 76102  
800-323-8724  
817-877-3694 (FAX)  
[www.gearup.com](http://www.gearup.com)  
CTEC Provider #: 1013

**Glendale Community College**

1500 N. Verdugo Road  
Glendale, CA 91208  
(818) 240-1000  
(818) 549-9436 (FAX)  
[www.glendale.edu](http://www.glendale.edu)  
CTEC Provider #: 2072

**Golden City Professional Studies**

P. O. Box 7125  
Alhambra, CA 91802  
(626) 457-8836  
(626) 457-8852 (FAX)  
[www.goldtax.com](http://www.goldtax.com)  
CTEC Provider #: 1023

**Golden State Tax Training Institute, Inc.**

113 McHenry Road, Suite 190  
Buffalo Grove, IL 60089  
(847) 459-3300  
(847) 459-3904 (FAX)  
CTEC Provider #: 2040

**H & E Lopez Income Tax Service**

910 Chester Ave.  
Bakersfield, CA 93301  
(661) 334-1040  
(661) 334-1046 (FAX)  
[handelopez@sbcglobal.net](mailto:handelopez@sbcglobal.net)  
CTEC Provider #: 3029

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

7604 Pacific Avenue, 2nd Fl  
Stockton, CA 95207  
209-956-3765  
209-473-8752 (FAX)  
[www.hrblock.com](http://www.hrblock.com)  
CTEC Provider #: 1040

**Heras Income Tax School**

2007 Wilshire Blvd, #911  
Los Angeles, CA 90057  
1-800-347-9470  
(323) 644-7500 (FAX)  
[www.HerasIncomeTaxSchool.com](http://www.HerasIncomeTaxSchool.com)  
CTEC Provider #: 2086

**Inglewood Adult School**

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

**Instant Tax Service**

11262 Crenshaw Blvd  
Inglewood, CA 90303  
(314) 780-2100  
(310) 465-0171 (FAX)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
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](http://www.irs.gov)**

CTEC Provider #: 1052

**Intuit (Lacerte)**

5601 Headquarters Drive  
Plano, TX 75024  
(214) 387-2239  
(214) 387-2910 (FAX)  
[www.lacertesoftware.com/training-and-cpe/index.cfm](http://www.lacertesoftware.com/training-and-cpe/index.cfm)  
CTEC Provider #: 2034

**IRS TEC**

24000 Avila Road, Stop  
5300  
Laguna Niguel, CA 92677  
(949) 389-4615  
(949) 389-5007 (FAX)  
[www.irs.gov/taxpros](http://www.irs.gov/taxpros)  
CTEC Provider #: 1060

**IRS-Reno/Las Vegas Forum**

IRS - CL:NP - 1111  
Constitution Ave., NW  
Washington, DC 20224  
(202) 662-5082  
(202) 927-5253 (FAX)  
[www.irs.gov](http://www.irs.gov)  
CTEC Provider #: 3004

**Jackson Hewitt Tax Services**

3 Sylvan Way  
Parsippany, NJ 07054  
(800) 234-1040  
(972) 722-2844 (FAX)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
CTEC Provider #: 1009

**Jordan & Jordan Financial**

32611 North The Old Road  
Castaic, CA 91384  
(661) 257-9620 (FAX)  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)  
CTEC Provider #: 1068

**L&R Tax Training School**

109 WEST TRANSIT ST  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (FAX)  
[www.mdproservice.com/taxschool.html](http://www.mdproservice.com/taxschool.html)  
CTEC Provider #: 3016

**Liberty Tax Service**

10475 Park Meadows Drive  
Ste, 600  
Lone Tree, CO 80124  
720-279-2502  
720-279-2501 (FAX)  
[www.libertytax.com](http://www.libertytax.com)  
CTEC Provider #: 2097

**Lopez Tax Service, Inc.**

1024 N. Davis Road  
Salinas, CA 93907  
(888) 575-4829  
(831) 758-2545 (FAX)  
[www.lopeztaxservice.com](http://www.lopeztaxservice.com)  
CTEC Provider #: 2080

**Los Angeles Harbor College**

1111 Figueroa Place  
Wilmington, CA 90744  
(310) 233-4000  
CTEC Provider #: 3048

**Los Angeles Southwest College**

1600 West Imperial  
Highway  
Los Angeles, CA 90047-  
4899  
(323) 241-5223  
(323) 241-5330 (FAX)  
[jdudley168@sbcglobal.net](mailto:jdudley168@sbcglobal.net)  
CTEC Provider #: 3028

**Los Rios Community College District**

8401 Center Parkway  
Sacramento, CA 95823-  
5799  
916-568-3100 ext.14004  
916-691-7443 (FAX)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
CTEC Provider #: 3006

**Mr. Income Tax**

4333 E. Slauson Avenue  
Suite B  
Maywood, CA 90270  
(323) 560-4500  
(323) 560-4385 (FAX)  
[www.mrincometax.net](http://www.mrincometax.net)  
CTEC Provider #: 3036

**Mt. Diablo Adult Education**

1266 San Carlos Ave  
Concord, CA 94518  
(925) 685-7340  
(925) 363-9757 (FAX)  
[mdusd.k12.ca.us](http://mdusd.k12.ca.us)  
CTEC Provider #: 2008

**Mt. San Jacinto College**

28237 La Piedra Road  
Menifee, CA 92584  
(951) 672-6752  
(951) 301-0368 (FAX)  
[www.msjc.edu](http://www.msjc.edu)  
CTEC Provider #: 3000

**National Association of Tax Professionals, Inc.**

PO Box 8002  
Appleton, WI 54912-8002  
(920) 749-1040  
(800) 747-0001 (FAX)  
[www.natptax.com](http://www.natptax.com)  
CTEC Provider #: 1067

**National Society of Public Accountants**

1010 N Fairfax Street  
Alexandria, VA 22314  
(703) 549-6400 ext. 1312  
(703) 549-2984 (FAX)  
[www.nsaacct.org](http://www.nsaacct.org)  
CTEC Provider #: 2094

**National Society of Tax Professionals**

P. O. Box 2575  
Vancouver, WA 98668  
(800) 367-8130  
(360) 695-7115 (FAX)  
[www.nsttp.org](http://www.nsttp.org)  
CTEC Provider #: 2001

**National Tax Training School**

P.O. Box 767  
Mahwah, NJ 7430  
(201) 684-0828  
(201) 684-0829 (FAX)  
[www.nattax.com](http://www.nattax.com)  
CTEC Provider #: 1025

**Nava Services Group, Inc.**  
430 N. EL CAMINO REAL,  
SUITE D  
SAN CLEMENTE, CA  
92672  
(949) 361-1084  
(949) 361-4396 (FAX)  
CTEC Provider #: 3045

**NBI, Inc.**  
PO Box 3067  
Eau Claire, WI 54702  
(715) 835-8525  
(715) 835-1405 (FAX)  
[www.nbi-sems.com](http://www.nbi-sems.com)  
CTEC Provider #: 3001

**Network Electronic Tax Services**  
PO Box 1473  
Upland, CA 91785-1473  
(909) 949-4339  
(909) 944-2590 (FAX)  
CTEC Provider #: 1088

**People's Income Tax, Inc.**  
1801 Libbie Avenue,  
Suite 100  
Richmond, VA 23226-1833  
(804) 204-1040  
(804) 213-4248 (FAX)  
[www.peoples-tax.com](http://www.peoples-tax.com)  
CTEC Provider #: 1071

**Platinum Professional Studies**  
3020 Old Ranch Parkway,  
Suite 300  
Seal Beach, CA 90740  
(714) 625-1040  
(714) 625-4066 (FAX)  
[platinumprostudies.com](http://platinumprostudies.com)  
CTEC Provider #: 2052

**Practitioners Publishing Company (Quickfinder)**  
P. O. Box 966  
Ft. Worth, TX 76109-0966  
(817) 332-3709  
(817) 252-4008 (FAX)  
[www.ppc.thomson.com](http://www.ppc.thomson.com)  
CTEC Provider #: 3039

**Refunds Today**  
3581 E. 1ST STREET  
Los Angeles, CA 90063  
323-261-0240  
323-261-4224 (FAX)  
[www.refundstoday.com](http://www.refundstoday.com)  
CTEC Provider #: 3044

**RFG Financial Training**  
1522 E Fourth Street  
Santa Ana, CA 92701  
(800) 515-8893  
(714) 560-8840 (FAX)  
CTEC Provider #: 3023

**Riverside Tax Consultants Association**  
P.O. Box 7596  
Riverside, CA 92513  
(951) 243-7788  
(951) 242-3938 (FAX)  
CTEC Provider #: 2036

**Riverside Unified School District**  
6735 Magnolia Ave  
Riverside, CA 92506  
(951) 788-7189  
(951) 369-4966 (FAX)  
[www.rusd.k12.ca.us](http://www.rusd.k12.ca.us)  
CTEC Provider #: 1083

**San Diego City College**  
1313 12th Avenue  
San Diego, CA 92101  
(619) 388-3488  
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](http://www.sdmesa.sdccd.cc.ca.us)  
CTEC Provider #: 3053

**San Mateo County Community College District**  
1700 W. Hillsdale Blvd.  
San Mateo, CA 94402  
(650) 574-6663  
(650) 574-6485 (FAX)  
[www.collegeofsanmateo.edu/accounting](http://www.collegeofsanmateo.edu/accounting)  
CTEC Provider #: 3025

**Sanders Tax Service**  
2115 FRUITVALE AVE  
OAKLAND, CA 94601  
(510) 534-6853  
(510) 534-0450 (FAX)  
[ted\\_tax@msn.com](mailto:ted_tax@msn.com)  
CTEC Provider #: 3046

**Spidell Publishing**  
P. O. Box 61044  
Anaheim, CA 92801  
(714) 776-7850  
(714) 776-9906 (FAX)  
[www.caltax.com](http://www.caltax.com)  
CTEC Provider #: 1019

**Tax Educators**  
3217 S 2600 E  
Salt Lake City, UT 84109-2735  
(866) 755-2853  
(866) 755-2853 (FAX)  
[www.taxeducators.com](http://www.taxeducators.com)  
CTEC Provider #: 3002

**Tax Link Seminars**  
2335 W. Foothill Blvd Ste 16  
Upland, CA 91786  
(909) 621-1982  
(909) 625-4293 (FAX)  
CTEC Provider #: 1048

**Tax Talk Today**  
5510 Cherokee Avenue,  
Suite 200  
Alexandria, VA 22312  
(703) 642-6505  
(703) 642-6005 (FAX)  
[www.taxtalktoday.tv](http://www.taxtalktoday.tv)  
CTEC Provider #: 3022

**Tax Wise (Universal Tax Systems)**  
6 Mathis Drive, NW  
Rome, GA 30165  
(706) 625-7757  
(706) 236-9168 (FAX)  
[www.taxwise.com](http://www.taxwise.com)  
CTEC Provider #: 3049

**TaxResources, Inc.**  
7803 Madison Avenue B-370  
Citrus Heights, CA 95610  
(800) 398-9695  
(866) 332-9695 (FAX)  
[www.taxaudit.com](http://www.taxaudit.com)  
CTEC Provider #: 3027

**Taxtor Educators**  
P.O. Box 516  
Highland, CA 92346  
(909) 885-5017  
(909) 825-1125 (FAX)  
CTEC Provider #: 1065

**Taxxperts**  
1710 Broadway  
Sacramento, CA 95818  
(916) 441-6748  
(916) 441-5090 (FAX)  
[www.tax-xperts.net](http://www.tax-xperts.net)  
CTEC Provider #: 3032

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

**The Business Masters, Inc.**  
1040 E Compton Blvd.  
Compton, CA 90221  
(310) 635-7653  
(310) 635-1491 (FAX)  
[TheTaxMasters.com](http://TheTaxMasters.com)  
CTEC Provider #: 3015

**The Phoenix Tax Group**  
1160 Brickyard Cove Road,  
Suite 200  
Point Richmond, CA 94801  
(510) 233-1099  
(925) 476-3636 (FAX)  
[www.phoenixtax.com](http://www.phoenixtax.com)  
CTEC Provider #: 1082

**The Tax Company**  
19401 Vermont Ave  
Suite C 100  
Torrance, CA 90502  
(800) 359-1004  
(310) 366-3355 (FAX)  
[www.thetaxcompany.us](http://www.thetaxcompany.us)  
CTEC Provider #: 2081

**The Tax Institute**  
424 18th Street  
Bakersfield, CA 93301  
(661) 861-0635  
(661) 633-2119 (FAX)  
[www.taxcollege.com](http://www.taxcollege.com)  
CTEC Provider #: 1007

**The Tax School**  
37444 SYCAMORE #21  
Newark, CA 94560  
(510) 796-1188  
(510) 796-1711 (FAX)  
[www.thetaxschool.com](http://www.thetaxschool.com)  
CTEC Provider #: 1003

**Tri-Community Adult Education**  
PO Box 269  
Covina, CA 91723  
(626) 472-7681  
(626) 472-7684 (FAX)  
[www.cvusd.k12.ca.us/tri-community/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-community/tricomhome.htm)  
CTEC Provider #: 1004

**Universal Accounting Center**  
5250 South Commerce Drive,  
Ste. 100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (FAX)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
CTEC Provider #: 3060

**University of California, San Diego Extension**  
9500 Gilman Drive, mc#0172b  
La Jolla, CA 92093-0172b  
(858) 882-8014  
(858) 882-8017 (FAX)  
[extension.ucsd.edu](http://extension.ucsd.edu)  
CTEC Provider #: 2096

**Wiseguides, Inc.**  
4833 Darrow Rd. Ste.# 105  
Stow, OH 44224  
330-342-4498  
(330) 342-7343 (FAX)  
[www.wiseguides.com](http://www.wiseguides.com)  
CTEC Provider #: 2012

**Yuba Community College**  
15880 Dam Road Ext.  
Clearlake, CA 95422  
(707) 995-7919  
(707) 994-3553 (FAX)  
[www.yuba.edu](http://www.yuba.edu)  
CTEC Provider #: 2003

**SCHOOLS APPROVED FOR QUALIFYING EDUCATION****( 6 0 H O U R S )**

- 1040 Financial, Inc.**  
2300 Chester Avenue  
Bakersfield, CA 93301  
(661) 334-1002  
(661) 334-1041 (FAX)  
[www.1040financial.com](http://www.1040financial.com)  
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](http://www.aboffice.com)  
CTEC Provider #: 1057
- A+ Tax Educators**  
1081 Camino del Rio  
South, Ste. 213  
San Diego, CA 92108  
(619) 282-6502  
(800) 856-3017 (FAX)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
CTEC Provider #: 3035
- AAARANA BUSINESS ENTERPRISES**  
P.O. Box 227279  
Los Angeles, CA 90022  
(323) 832-0371  
(323) 832-0379 (FAX)  
CTEC Provider #: 1039
- Active Accounting**  
P.O. Box 1485  
Anderson, CA 96007  
(530) 378-8083  
(530) 378-8084 (FAX)  
[taxschool.active-accounting.com](http://taxschool.active-accounting.com)  
CTEC Provider #: 3054
- Allen Clark Financial Services-Income Tax School**  
5142 Saviers Road  
Oxnard, CA 93033  
(805) 488-0196  
(805) 488-8655 (FAX)  
CTEC Provider #: 3009
- All Trade School**  
16911 Bellflower Blvd.,  
Ste. 210  
Bellflower, CA 90706  
(800) 317-5318  
(562) 866-5036 (FAX)  
CTEC Provider #: 3057
- American Schools**  
P.O. Box 5161  
Torrance, CA 90510  
(310) 544-2090  
(310) 377-0511 (FAX)  
[americanschoolsonline.com](http://americanschoolsonline.com)  
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](http://www.apex1040.com)  
CTEC Provider #: 3040
- Azteca Tax Service**  
16540 Harbor Blvd., Suite J  
Fountain Valley, CA 92708  
(714) 839-4976  
(714) 839-1446 (FAX)  
CTEC Provider #: 3030
- CA Society of Enrolled Agents**  
3200 Ramos Circle  
Sacramento, CA 95827  
(916) 366-6646  
(916) 366-6674 (FAX)  
[www.csea.org](http://www.csea.org)  
CTEC Provider #: 1001
- Cabrillo College**  
6500 Soquel Drive, BELA  
Division  
Aptos, CA 95003  
(831) 662-1914  
(831) 479-5717 (FAX)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
CTEC Provider #: 2070
- CA Society of Tax Consultants, Inc.**  
2050 W. Chapman, #114  
Orange, CA 92868  
(714) 634-0484  
(714) 634-4975 (FAX)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
CTEC Provider #: 1000
- California Tax Institute**  
5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (FAX)  
[www.caltaxinstitute.com](http://www.caltaxinstitute.com)  
CTEC Provider #: 1022
- California Tax Service**  
933 Niles Street  
Bakersfield, CA 93305  
(661) 323-0333  
(661) 323-3655 (FAX)  
CTEC Provider #: 3031
- Central County Regional Occupational Program**  
1815 South Ritchey Street  
Santa Ana, CA 92705  
(714) 566-8400  
(714) 566-8496 (FAX)  
CTEC Provider #: 2092
- Chaffey Adult School**  
211 West Fifth Street  
Ontario, CA 91762  
(909) 983-2010  
(909) 983-9916 (FAX)  
CTEC Provider #: 1089
- Chaffey College**  
5885 Haven Ave.  
Rancho Cucamonga, CA  
91737  
(909) 941-2698  
(909) 466-2882 (FAX)  
[www.chaffey.edu](http://www.chaffey.edu)  
CTEC Provider #: 2046
- Char's Income Tax Etc.**  
3201 F Street, Space 130  
Bakersfield, CA 93301  
(661) 324-6205  
(661) 324-6228 (FAX)  
CTEC Provider #: 3033
- College of the Sequoias**  
915 South Mooney Blvd  
Visalia, CA 93277  
(559) 730-3936  
(559) 730-3984 (FAX)  
[www.cos.edu](http://www.cos.edu)  
CTEC Provider #: 2033
- Complete Tax Solutions**  
5554 Jan Cout  
Redding, CA 96003  
(530) 365-5500  
(530) 241-5557 (FAX)  
CTEC Provider #: 3050
- Compro Tax**  
5349 Crenshaw Blvd.  
Los Angeles, CA 90043  
(323) 292-5812  
(323) 292-5816 (FAX)  
[comprotax.com](http://comprotax.com)  
CTEC Provider #: 3013
- Computax Bookkeeping & Business Services**  
PO Box 7943  
Riverside, CA 92513  
(951) 637-0536  
(951) 637-0543 (FAX)  
[www.computaxpro.com](http://www.computaxpro.com)  
CTEC Provider #: 2084
- First Tax Service**  
2690 South White Road,  
Ste. 65  
San Jose, CA 95148  
(408) 270-8600  
(408) 270-9993 (FAX)  
[www.firsttaxservice.com](http://www.firsttaxservice.com)  
CTEC Provider #: 3026
- Five Star Services**  
1001 W. Carson, Suite P  
Torrance, CA 90502  
(310) 783-0318  
(310) 783-0048 (FAX)  
CTEC Provider #: 1010
- G & E Tax Institute**  
36649 Little Sycamore St.  
Palmdale, CA 93552  
(661) 285-6611  
(661) 285-5734 (FAX)  
[www.g-etaxinstitute.com](http://www.g-etaxinstitute.com)  
CTEC Provider #: 1006
- Glendale Community College**  
1500 N. Verdugo Road  
Glendale, CA 91208  
(818) 240-1000  
(818) 549-9436 (FAX)  
[glendale.edu](http://glendale.edu)  
CTEC Provider #: 2072
- GM Tax School**  
1512 Butler Ave, #1  
Los Angeles, CA 90025  
(310) 613-7635  
CTEC Provider #: 3056
- Golden City Professional Studies**  
P. O. Box 7125  
Alhambra, CA 91802  
(626) 457-8836  
(626) 457-8852 (FAX)  
[www.goldtax.com](http://www.goldtax.com)  
CTEC Provider #: 1023
- H & E Lopez Income Tax Service**  
910 Chester Ave.  
Bakersfield, CA 93301  
(661) 334-1040  
(661) 334-1046 (FAX)  
[handelopez@sbcglobal.net](mailto:handelopez@sbcglobal.net)  
CTEC Provider #: 3029
- H & R Block Tax Services, Inc.**  
7604 Pacific Avenue,  
2nd Fl  
Stockton, CA 95207  
(209) 956-3765  
(209) 473-8752 (FAX)  
[www.hrblock.com](http://www.hrblock.com)  
CTEC Provider #: 1040
- Heald Colleges**  
670 Howard Street  
San Francisco, CA 94105  
(415) 808-1528  
(415) 808-1594 (FAX)  
[www.heald.edu](http://www.heald.edu)  
CTEC Provider #: 2018

**Heras Income Tax School**  
2007 Wilshire Blvd, #911  
Los Angeles, CA 90057  
(800) 347-9470  
(323) 644-7500 (FAX)  
[www.HerasIncomeTaxSchool.com](http://www.HerasIncomeTaxSchool.com)  
CTEC Provider #: 2086

**Imperial Valley Regional Occupational Program (IVROP)**  
687 State Street  
El Centro, CA 9224  
(760) 482-2600  
(760) 482-2750 (FAX)  
[www.ivrop.org](http://www.ivrop.org)  
CTEC Provider #: 3052

**Inglewood Adult School**  
106 E Manchester,  
Suite 350  
Inglewood, CA 90301  
(310) 330-5225  
(310) 330-5218 (FAX)  
CTEC Provider #: 1085

**Instant Tax Service**  
11262 Crenshaw Blvd  
Inglewood, CA 90303  
(314) 780-2100  
(310) 465-0171 (FAX)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
CTEC Provider #: 3058

**Jackson Hewitt Tax Services**  
3 Sylvan Way  
Parsippany, NJ 07054  
(800) 234-1040  
(972) 722-2844 (FAX)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
CTEC Provider #: 1009

**Jordan & Jordan Financial**  
32611 North The Old Road  
Castaic, CA 91384  
(661) 257-9620  
[AFinancialConquest.com](http://AFinancialConquest.com)  
CTEC Provider #: 1068

**L&R Tax Training School**  
109 WEST TRANSIT ST  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (FAX)  
[www.mdproservice.com/taxschool.html](http://www.mdproservice.com/taxschool.html)  
CTEC Provider #: 3016

**Latino Servicios, LLC**  
1450 Fruitvale Ave, Ste. G  
Oakland, CA 94601  
(510) 434-2011  
(510) 434-2015 (FAX)  
[www.latinosservicios.net](http://www.latinosservicios.net)  
CTEC Provider #: 3047

**Liberty Tax Service**  
10475 Park Meadows Drive  
Suite 600  
Lone Tree, CO 80124  
(720) 279-2502  
(720) 279-2501 (FAX)  
[www.libertytax.com](http://www.libertytax.com)  
CTEC Provider #: 2097

**Lincoln Education Center**  
11262 Garden Grove Blvd.  
Garden Grove, CA 92843  
(714) 534-4548  
(714) 530-4164 (FAX)  
[ggadulthoodeducation.org](http://ggadulthoodeducation.org)  
CTEC Provider #: 3012

**Lopez Tax Service, Inc.**  
1024 N. Davis Road  
Salinas, CA 93907  
(888) 575-4829  
(831) 758-2545  
[www.lopeztaxservice.com](http://www.lopeztaxservice.com)  
CTEC Provider #: 2080

**Los Angeles Harbor College**  
1111 Figueroa Place  
Wilmington, CA 90744  
(310) 233-4000  
CTEC Provider #: 3048

**Los Angeles Southwest College**  
1600 West Imperial Highway  
Los Angeles, CA 90047-4899  
(323) 241-5223  
(323) 241-5330 (FAX)  
jdudley168@sbcglobal.net  
CTEC Provider #: 3028

**Los Rios Community College District**  
8401 Center Parkway  
Sacramento, CA 95823-5799  
(916) 568-3100 ext. 14004  
(916) 691-7443 (FAX)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
CTEC Provider #: 3006

**Mira Costa College Business Dept.**  
Business Dept,  
One Barnard Drive  
Oceanside, CA 92056-3899  
(760) 757-2121 ext. 6388  
(760) 795-6770 (FAX)  
[www.miracosta.edu/business](http://www.miracosta.edu/business)  
CTEC Provider #: 1074

**Mr. Income Tax**  
4333 E. Slauson Avenue  
Suite B  
Maywood, CA 90270  
(323) 560-4500  
(323) 560-4385 (FAX)  
[www.mrincometax.net](http://www.mrincometax.net)  
CTEC Provider #: 3036

**Mt. Diablo Adult Education**  
1266 San Carlos Ave  
Concord, CA 94518  
(925) 685-7340  
(925) 363-9757 (FAX)  
[mdusd.k12.ca.us](http://mdusd.k12.ca.us)  
CTEC Provider #: 2008

**Montecito Financial Services**  
300 W. Glenoaks Blvd, #200  
Glendale, CA 91202  
(818) 242-4888  
(818) 242-1060 (FAX)  
[www.roberthalltaxes.com](http://www.roberthalltaxes.com)  
CTEC Provider #: 3059

**Mt. San Jacinto College**  
28237 La Piedra Road  
Menifee, CA 92584  
(951) 672-6752  
(951) 301-0368 (FAX)  
[www.msjc.edu](http://www.msjc.edu)  
CTEC Provider #: 3000

**National Tax Training School**  
P.O. Box 767  
Mahwah, NJ 7430  
(201) 684-0828  
(201) 684-0829 (FAX)  
[www.nattax.com](http://www.nattax.com)  
CTEC Provider #: 1025

**Nava Services Group, Inc.**  
430 N. El Camino Real, Ste. D  
San Clemente, CA 92672  
(949) 361-1084  
(949) 361-4396 (FAX)  
CTEC Provider #: 3045

**Network Electronic Tax Services**  
P.O. Box 1473  
Upland, CA 91785-1473  
(909) 949-4339  
(909) 944-2590 (FAX)  
CTEC Provider #: 1088

**People's Income Tax, Inc.**  
1801 Libbie Ave., Suite 100  
Richmond, VA 23226-1833  
(804) 204-1040  
(804) 213-4248 (FAX)  
[www.peoplestax.com](http://www.peoplestax.com)  
CTEC Provider #: 1071

**Platinum Professional Studies**  
3020 Old Ranch Parkway  
Suite 300  
Seal Beach, CA 90740  
(714) 625-1040  
(714) 625-4066 (FAX)  
[platinumprostudies.com](http://platinumprostudies.com)  
CTEC Provider #: 2052

**Raven Paul & Company, Inc.**  
667 Cliffside Drive  
San Dimas, CA 91773  
(909) 394-6760  
(909) 971-0275 (FAX)  
CTEC Provider #: 3042

**Refunds Today**  
3581 E. 1st Street  
Los Angeles, CA 90063  
(323) 261-0240  
(323) 261-4224 (FAX)  
[www.refundstoday.com](http://www.refundstoday.com)  
CTEC Provider #: 3044

**RFG Financial Training**  
1522 E Fourth Street  
Santa Ana, CA 92701  
(800) 515-8893  
(714) 560-8840 (FAX)  
CTEC Provider #: 3023

**San Diego City College**  
1313 12th Avenue  
San Diego, CA 92101  
(619) 388-3488  
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](http://www.sdmesa.sdccd.cc.ca.us)  
CTEC Provider #: 3053

**Sanders Tax Service**  
2115 Fruitvale Ave  
Oakland, CA 94601  
(510) 534-6853  
(510) 534-0450 (FAX)  
[ted\\_tax@msn.com](mailto:ted_tax@msn.com)  
CTEC Provider #: 3046

**Santa Ana College**  
1530 W. 17th Street  
Santa Ana, CA 92706  
(714) 564-6762  
(714) 564-6133 (FAX)  
[rsccd.blackboard.com](http://rsccd.blackboard.com)  
CTEC Provider #: 2019

**Santiago Canyon College**  
8045 E. Chapman Ave  
Orange, CA 92689-4512  
(714) 564-4753  
(714) 288-0586 (FAX)  
[www.sccollege.edu](http://www.sccollege.edu)  
CTEC Provider #: 2020

**Tax Care Inc.**  
1310 Monument Blvd. #D  
Concord, CA 94520  
(925) 688-1400  
(925) 688-1406 (FAX)  
[www.taxcare.net](http://www.taxcare.net)  
CTEC Provider #: 3018

**Taxxperts**  
1710 Broadway  
Sacramento, CA 95818  
(916) 441-6748  
(916) 441-5090 (FAX)  
[www.tax-xperts.net](http://www.tax-xperts.net)  
CTEC Provider #: 3032

**The Business Masters, Inc.**  
1040 E Compton Blvd.  
Compton, CA 90221  
(310) 635-7653  
(310) 635-1491 (FAX)

**TheTaxMasters.com**  
CTEC Provider #: 3015

**The Tax Company**  
19401 Vermont Ave.  
Suite C 100  
Torrance, CA 90502  
(800) 359-1004  
(310) 366-3355 (FAX)  
[www.thetaxcompany.us](http://www.thetaxcompany.us)  
CTEC Provider #: 2081

**Universal Accounting Center**  
5250 South Commerce  
Drive, Ste. 100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (FAX)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
CTEC Provider #: 3060

## 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 the California Tax Education Council (a nonprofit organization) as of June 30, 2006 and 2005, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of California Tax Education Council's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 audits provide 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, 2006 and 2005, 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.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of functional expenses on page 20 is presented for purposes of additional analysis and is 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  
Citrus Heights, California  
October 9, 2006

**STATEMENT OF FINANCIAL POSITION**

As of June 30, 2006 and 2005

	2006	2005
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents		
Checking – US Bank	\$       –	\$ 60,269
Wells Fargo – Checking	56,119	–
Wells Fargo – Money Market	145	98,228
Washington Mutual – Money Market	–	94,099
Golden 1 – Savings	–	31,175
Stockmans Bank – Money Market	–	20,985
American River Bank	–	75,117
Placer Sierra Bank – Money Market	–	20,403
Total Cash and Cash Equivalents	56,264	400,276
Returned Checks Receivable	3,405	3,367
Prepaid Expenses	1,496	1,496
Total Current Assets	61,165	405,139
<b>Investments</b>		
Investments – Wells Fargo	767,860	–
Certificate of Deposit – Bank of America	–	62,143
Certificate of Deposit – River City Bank	–	97,631
Certificate of Deposit – Bank of the West	–	96,657
Certificate of Deposit – Golden 1	–	57,444
Certificate of Deposit – El Dorado Savings	–	91,035
Total Investments	767,860	404,910
<b>Fixed Assets</b>		
Equipment, Net	5,000	9,000
<b>Total Assets</b>	<b>\$ 834,025</b>	<b>\$ 819,049</b>
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 28,808	\$ 7,097
Sales Tax Payable	329	252
Total Current Liabilities	29,137	7,349
<b>Net Assets - Unrestricted</b>	804,888	811,700
<b>Total Liabilities and Net Assets</b>	<b>\$ 834,025</b>	<b>\$ 819,048</b>

See accompanying notes to financial statements.

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**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS**

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*For the Years Ended June 30, 2006 and 2005*

	<u>2006</u>	<u>2005</u>
<b>Revenues:</b>		
Registration Fees	\$ 977,683	\$ 929,394
Late Registration Fees	110,198	105,066
Provider Fees	18,350	20,100
Mailing List	8,250	9,003
Other Income	3,193	2,337
Interest	19,851	7,695
	<hr/>	<hr/>
Total Revenues	1,137,525	1,073,595
<b>Expenses:</b>		
Board Activities	103,891	106,484
General and Administrative	99,717	88,002
Communication and Technology	56,193	44,689
Curriculum Provider Committee	40,606	40,789
Executive Committee	3,997	<del>—</del>
Governmental Relations Committee	214,771	100,816
Public Awareness Committee	408,483	326,936
Tax Preparer Committee	216,679	206,577
	<hr/>	<hr/>
Total Expenses	1,144,337	914,293
<b>Increase in Net Assets</b>	(6,812)	159,302
Net Assets Beginning	<hr/> 811,700	<hr/> 652,398
Net Assets Ending	<hr/> <u>\$ 804,888</u>	<hr/> <u>\$ 811,700</u>

*See accompanying notes to financial statements.*

## STATEMENT OF CASH FLOWS

*For the Years Ended June 30, 2006 and 2005*

	2006	2005
<b>Cash Flows from Operating Activities</b>		
Increase (decrease) in net income	\$ (6,812)	\$ 159,378
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	4,000	4,000
Decrease (increase) in accounts receivable	(38)	(2,032)
Decrease (increase) prepaid expenses	0	-
Increase (decrease) in accounts payable	21,788	(67,064)
Net cash from operating activities	18,938	94,282
<b>Cash Flows from Investing Activities</b>		
Purchase of investment	(393,254)	(6,279)
(Reinvestment) maturity of certificates of deposit	30,304	154,101
Net cash provided by (used in) investing activities	(362,950)	147,822
Net increase (decrease) in cash	(344,012)	242,104
<b>Cash and Cash Equivalents:</b>		
July 1, 2005	400,276	158,172
June 30, 2006	\$ 56,264	\$ 400,276

*See accompanying notes to financial statements.*

**STATEMENT OF FUNCTIONAL EXPENSES**

*For the Year Ended June 30, 2006*

	Board Activities	General & Administrative	Communication & Technology	Curriculum Provider Committee	Executive Committee	Governmental Relations Committee	Public Awareness Administrative	Tax Preparer Committee	Total 2005	Total
Accounting	\$ -	\$ 12,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,338	\$ 8,255
Advertising & Promotion							272,394		272,394	227,200
Bank Service Charges		1,136							1,136	3,055
Credit Card Discounts								31,187	31,187	25,416
Depreciation				1,000			2,000	2,000	5,000	4,000
Enforcement						122,955			122,955	28,659
Fees & Licenses		175							175	428
Insurance		3,179							3,179	3,400
Legal		3,052							3,052	1,919
Management Fee	71,379	71,379	23,793	23,793	--	71,379	95,172	118,965	475,860	467,775
Meetings & Conferences	9,928			6,413		9,840			26,181	14,316
Miscellaneous		819							819	-
Outside Consultants				9,400		3,807		3,987	17,194	16,600
Postage	35	926				1,000		30,000	31,961	16,383
Printing		534			3,997	3,751	34,524	30,540	73,346	47,013
Telephone & Fax							4,393		4,393	4,581
Travel						2,039			2,039	1,991
Mileage	1,755								1,755	2,792
Airfare	3,378								3,378	4,200
Hotel	12,325								12,325	8,215
Per Diem	3,833								3,833	5,175
Cab	443								443	436
Parking	815								815	1,184
Other									-	-
Web Page			32,400						32,400	14,400
Internet Connection		6,179							6,179	6,900
	\$ 103,891	\$ 99,717	\$ 56,193	\$ 40,606	\$ 3,997	\$ 214,771	\$ 408,483	\$ 216,679	\$ 1,144,337	\$ 914,293