

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

Fifteen years ago, the California State Legislature decided to try a “grand experiment.” The objective was to save California money, without jeopardizing the protection of consumers, by privatizing its tax preparer registration program that was being run by the Department of Consumer Affairs.

Thus, it created the California Tax Education Council (CTEC). The result, I believe, can be summed up with one word— HISTORIC.

In just over a decade, CTEC has continually tightened the standards for tax preparers through strict policies and legislation; expanded its public awareness campaign within the state so consumers will know to choose a legal tax preparer; established an enforcement partnership with the Franchise Tax Board to impose penalties on unlawful preparers at no cost to the state; cut the number of noncompliant tax preparers statewide in half; and,

in 2010, “inspired” the IRS commissioner to implement similar tax preparer requirements on a federal level. These are significant accomplishments worthy of recognition.

None of this could have been accomplished without the support of California State Legislators, our volunteer board members, CTEC administrative staff and, of course, the due diligence of CTEC Registered Tax Preparers (CRTPs) who continue to comply with the strict standards of California.

CTEC is scheduled for its second Sunset Review in the next two years. The Council looks forward to presenting its work in detail. I can say with great confidence that the California State Legislature can rest assured the vision of its “grand experiment” has never once been compromised and has improved oversight of the tax preparer profession.

What an honor it has been to serve two terms as the first CRTP Council Chair.

C. Lester Crawford, Chairman

2011 - 2012 COUNCIL MEMBERS



C. LESTER CRAWFORD

Chairman

CTEC Registered Tax Preparer
Los Angeles



WILLIAM REILLY

Treasurer

Appointed by: California Society
of Enrolled Agents
2004 – 2011



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



PAUL LATTER

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



JENNIFER MACMILLAN

Appointed by: CA Society of
Enrolled Agents



JACQUELINE MARAZZI

Appointed by: National Association
of Tax Practitioners
1997 – 2011



LILA PERRY

Appointed by:
National Society of Accountants

2011 - 2012 COUNCIL MEMBERS



SANDI PERRY-REES

Appointed by: CA Society of
Accounting & Tax Professionals



SUSAN RING

CTEC Registered Tax Preparer
Palm Desert



HEATHER SMITH

Appointed by:
Liberty Tax Service



WALTER C. THOMAS

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



RANDY WARSHAWSKY

Appointed by: Mission
Society of Enrolled Agents

2011 - 2012 GOVERNMENT AGENCY REPRESENTATIVES

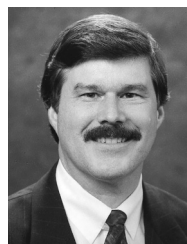


JENNIFER ROUSSEL
Representative of the
California Franchise
Tax Board



AMY SMITH
Representative of the
Internal Revenue Service

2011 - 2012 CTEC ADMINISTRATIVE STAFF



CHARLES L. COLE



CELESTE H. HERITAGE

CALIFORNIA TAX EDUCATION COUNCIL (CTEC)

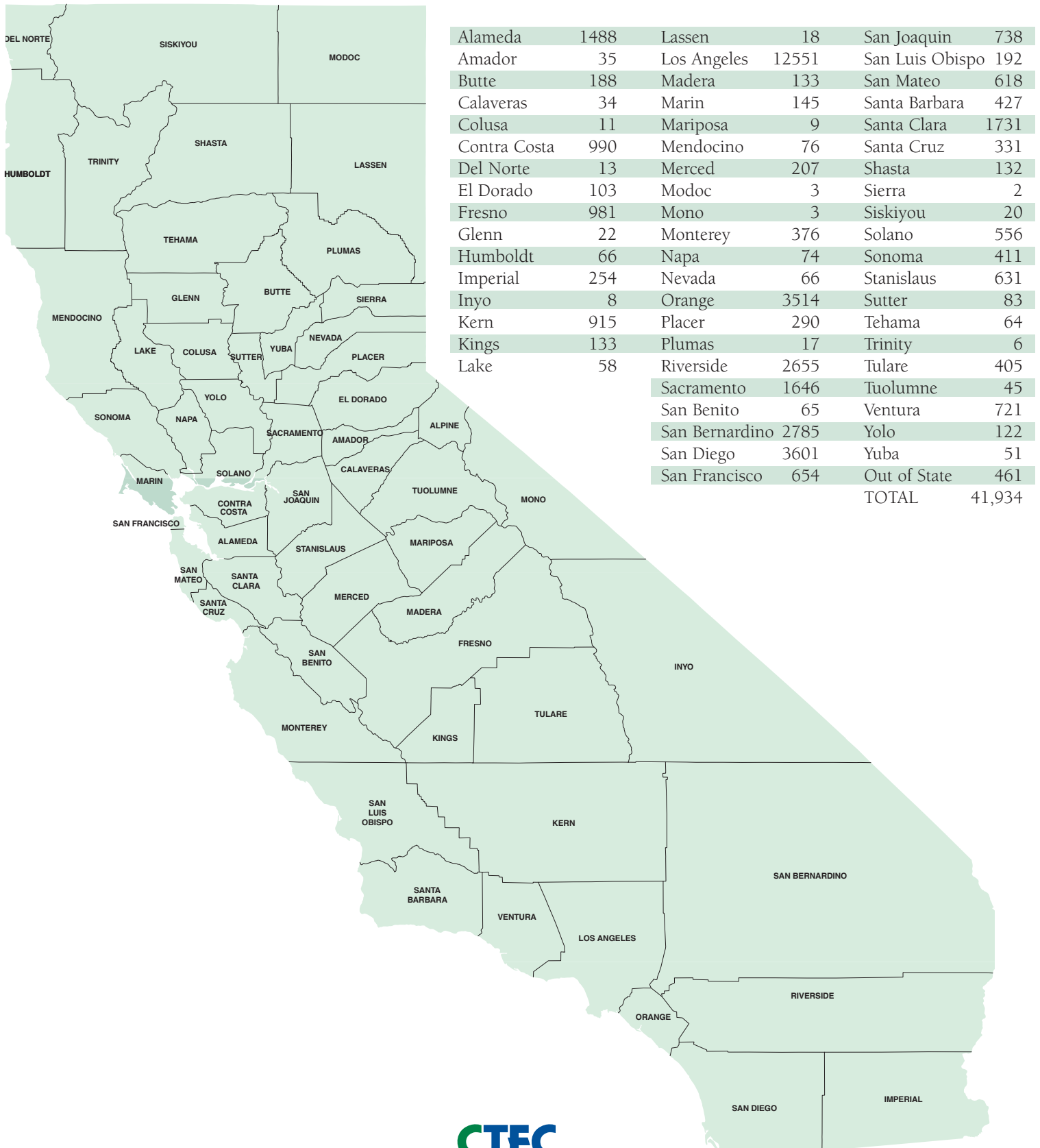
YEARLY REGISTRATIONS

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, 2012, CTEC has registered 41,934 preparers. The following table shows each year's annual registration numbers:

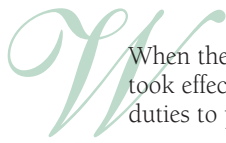
REGISTRATION YEAR	TOTAL REGISTRATIONS
07/01/97-06/30/98	28,831
07/01/98-06/30/99	29,009
07/01/99-06/30/00	29,773
07/01/00-06/30/01	28,444
07/01/01-06/30/02	29,943
07/01/02-06/30/03	32,093
07/01/03-06/30/04	34,391
07/01/04-06/30/05	36,931
07/01/05-06/30/06	39,226
07/01/06-06/30/07	40,565
07/01/08-06/30/09	44,888
07/01/09-06/30/10	44,147
07/01/10-06/30/11	43,674
07/01/11-06/30/12	41,934

CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS

On June 30, 2012, there were 41,934 CRTPs



HISTORY OF CRTP REGISTRATIONS



When the California Tax Education Council (CTEC) took effect in 1997, the council had very specific duties to perform: Set tax education standards,

approve education providers who meet those standards and oversee the registration of nonexempt tax preparers as a protection to California taxpayers.

CTEC HISTORIC TIMELINE:

- **1996**— Governor signs bill in a “grand experiment” to privatize its government-run tax preparer program. The test? To help the state save money and ensure better efficiency by turning the program over to the tax preparer industry.
- **1997**— CTEC officially takes over the program from the Department of Consumer Affairs. The records given to CTEC? A shoebox with one disk inside containing an outdated list of registered tax preparers. CTEC did not –nor has it ever received— any funding from the state.
- **1997**— CTEC reduces the tax preparer registration fee from \$40 to \$25 and cuts the total annual budget in half.
- **1997**— CTEC creates the most comprehensive standards for tax schools California has ever had.
- **1997**— CTEC establishes the most qualified team of curriculum reviewers for tax schools California has ever experienced.
- **1999**— CTEC establishes the acronym (CRTP) so registered tax preparers can be easily identified.
- **2001**— CTEC creates an online registration system so CRTPs can renew their registration more efficiently.
- **2002**— California Senate Bill 136 takes effect to reauthorize and extend the CTEC program for at least seven years. The bill passed after the California State Legislature reviewed CTEC’s performance. An additional bill, SB 724, also takes effect to give CTEC the sole authority to approve providers of tax education.
- **2005**— CTEC establishes an online reporting system for education providers to help enhance efficiency and accuracy.
- **2005**— California Senate Bill 1543 takes effect to give the California Franchise Tax Board (FTB) authority to pursue and penalize unregistered tax preparers. CTEC agrees to reimburse the state for its enforcement expenses and all penalties collected by FTB be deposited into the state’s general fund.
- **2006**— FTB estimate number of unregistered preparers drops from 10,000 to less than 5,000 statewide.
- **2007**— CTEC registers more than 40,000 tax preparers statewide, a historic number of registrants.
- **2008**— California Senate Bill 797 takes effect to better define who qualifies as “assisting with” tax preparers.
- **2008**— CTEC is up for its performance review by the California State Legislature. Based on CTEC’s performance to date, the State Legislature decides to postpone the review to 2015.
- **2009**— CTEC testifies before the IRS on how California has managed the registration of nonexempt tax preparers.
- **2010**— IRS announces its plan to regulate tax preparers on a federal level. The plan mirrors what California requires of its tax preparers.
- **2012**— California Senate Bill 944 takes effect to conform CTEC federal continuing education requirements to the IRS’ so CRTPs are not forced to complete “double” education requirements.

TESTIMONIALS

“Thank you so much for the quick email response. It’s appreciated.”

Nancy O’Neill
Fairfield, CA • November 4, 2011

“Really appreciate your service... it’s great.”

Laura E. Burton
Fresno, CA • March 24, 2011

“I applaud CTEC for taking the necessary measures to make sure people are compliant with tax preparation educational requirements.”

Enrique
Blogger • December 17, 2010

“Thank you so much for my registration renewal for 2012-2013. I wanted to let everyone in this organization know how easy and knowledgeable your renewal is to do. It is the fastest and most complete within minutes.”

Renée L. Cohen
Santa Rosa, CA • October 10, 2012

HISTORY OF CTEC ENFORCEMENT

In 2005, California Senate Bill 1543 took effect to give the Franchise Tax Board (FTB) authority to pursue and penalize unregistered tax preparers. Before the legislation, an estimated 10,000 to 20,000 tax preparers were doing business statewide without a registration from the California Tax Education Council (CTEC). Today, however, FTB estimates that number has dropped to only 4,000 to 5,000 tax preparers statewide.

Nonexempt tax preparers (anyone who is not an attorney, certified public accountant or enrolled agent) caught preparing tax returns illegally are issued a \$2,500 penalty letter from FTB and have 90 days to comply. If the individual registers with

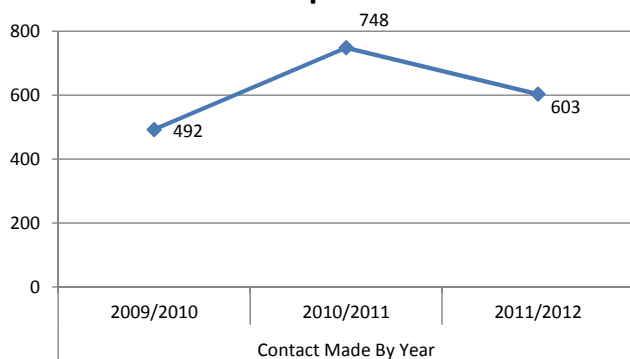
CTEC by the deadline, the penalty is removed. If the individual fails to comply, the penalty stands. In the next year, if the individual still does not register with CTEC, the penalty increases to \$5,000.

Originally it was estimated an enforcement program would cost CTEC \$1.2 million a year; however, thanks to the strong partnership between CTEC and FTB, the enforcement program only costs approximately \$280,000 each year. CTEC reimburses FTB for every expense accrued for its enforcement services.

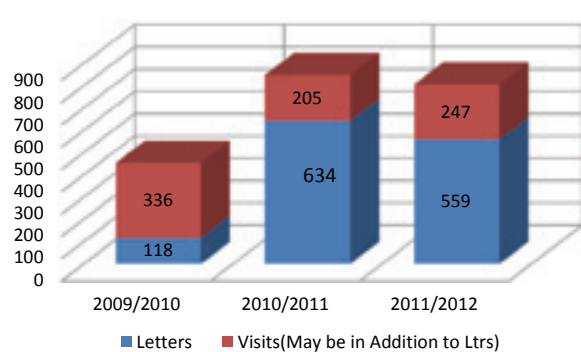
All penalties collected by FTB go into the state's general fund. CTEC receives no financial return on its investment.

Enforcement Results 2011-2012

Number of Preparers Contacted

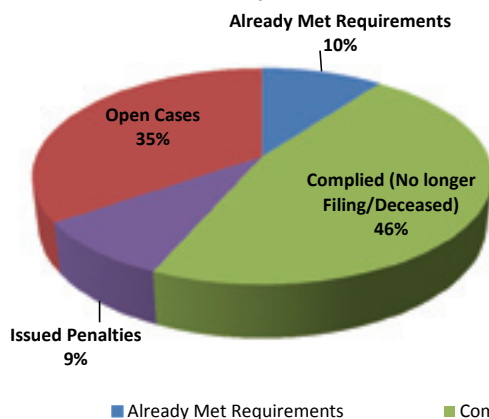


Type of Contact

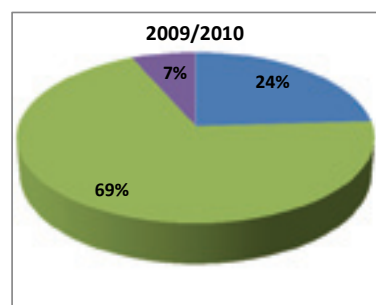
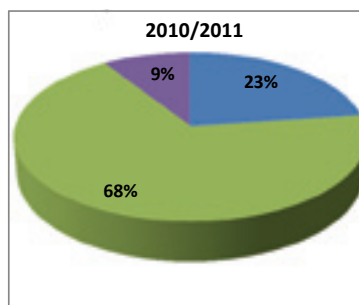


Results of Contacts

2011/2012



Previous Years



SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

1040 and More Continuing Education

2660 NE Hwy 20 Ste 610-339
Bend, OR 97701
(650) 843-9829
(541) 617-9537 (Fax)
www.taxcoursesonline.com
Instructional Method: S
CTEC Provider #: 6203

101 Education Services Inc.

9 S. Elmhurst Drive #930
Prospect Heights, IL 60070
(800) 214-4307
www.irstaxtraining.com
Instructional Method: S
CTEC Provider #: 6224

1040 Financial Inc.

3509 Adanac Court
Bakersfield, CA 93309
(888) 342-1040
(661) 836.8000 (Fax)
www.1040financial.com/courses.shtml
Instructional Method: C, S
CTEC Provider #: 3007

A & B Office Income Tax School

12432 Oxnard St.
North Hollywood, CA 91606
(818) 505-3537
(818) 308-8533 (Fax)
www.aboffice.com
Instructional Method: C, S
CTEC Provider #: 1057

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, S
CTEC Provider #: 3035

Aardvark Tax Online

1010 University Ave.
Ste. 113-840
San Diego, CA 92103
(877) 212-1384
(888) 296-2736 (Fax)
www.aardvarktax.com/california
Instructional Method: S
CTEC Provider #: 3083

Accelerated Education Systems

2910 Weald Way No. 514
Sacramento, CA 95833
(530) 945-5401
www.1040taxschool.com
Instructional Method: C, S
CTEC Provider #: 3066

Advisor Certification Institute Inc.

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

AES/University of Denver

2255 E. Evans Ave. Ste. 390
Denver, CO 80208
(800) 426-8802
(303) 871-6358 (Fax)
www.aes.du.edu
Instructional Method: C, S
CTEC Provider #: 1066

All Trade School

16376 Mallory Drive
Fontana, CA 92335
(909) 437-2904
(562) 866-5036 (Fax)
Instructional Method: S
CTEC Provider #: 3057

American Schools

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

American Training Courses

P.O. Box 6393
San Pedro, CA 90734
(888) 497-8413
(888) 497-8413 (Fax)
www.americantrainingcourses.com
Instructional Method: C
CTEC Provider #: 3041

Apex Income Tax School

12127 Mall Blvd Ste A-211
Victorville, CA 92392
(866) 957-1040
(909) 912-8060 (Fax)
www.apextax1040.com
Instructional Method: C, S
CTEC Provider #: 3040

APlusCPA, a service of WebCE

1212 E. Arapaho Road Ste. 200
Richardson, TX 75081
(877) 488-9315
(214) 570-0213 (Fax)
www.apluscpa.com
Instructional Method: S
CTEC Provider #: 6216

Apple Valley Tax Service

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

Around the Block Tax Services

130 N. Euclid Ave
Ontario, CA 91762
(909) 984-4022
(909) 201-2020 (Fax)
www.aroundtheblocktaxservice.com
Instructional Method: C
CTEC Provider #: 3094

Bestax & Insurance Service

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

Brass Tax Presentations

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

CA Chapter-Nat'l Assn of Tax Professionals

P.O. Box 8002
Appleton, WI 54912-8002
(800) 558-3402 Ext. 1171
(760) 480-0279 (Fax)
Instructional Method: C
CTEC Provider #: 2014

CA Society of Accounting & Tax Professionals

1734 Bluestone Lane
Monterey Park, CA 91755
(626) 288-8558
www.csatp.org
Instructional Method: C
CTEC Provider #: 1093

CA Society of Enrolled Agents

3200 Ramos Circle,
Sacramento, CA 95827-2513
(916) 366-6646
(916) 366-6674 (Fax)
www.csea.org
Instructional Method: C
CTEC Provider #: 1001

Cal Tax School

33175 Temecula Parkway
Ste. A127
Temecula, CA 92592
(888) 230-4233
(818) 705-5930 (Fax)
www.caltaxschool.org
Instructional Method: C, S
CTEC Provider #: 3055

California Educational Studies

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

California Society of Tax Consultants Inc.

12419 Lewis Street Ste. #106
Garden Grove, CA 92840-4672
(714) 750-2782
(714) 750-2722 (Fax)
www.cstcsociety.org
Instructional Method: C, S
CTEC Provider #: 1000

SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)


California Tax Institute

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

Cano Educational Services

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

CCH, A Wolters Kluwer Business

4025 W Peterson Ave.
Chicago, IL 60646
(773) 866-3643
(773) 866-3084 (Fax)
www.cchgroup.com
Instructional Method: C, S
CTEC Provider #: 1075

Chaffey College

5885 Haven Ave.
Rancho Cucamonga, CA 91737
(909) 652-6840
(909) 652-6825 (Fax)
www.chaffey.edu
Instructional Method: C, S
CTEC Provider #: 2046

Char's Income Tax Etc.

4545 Stockdale Hwy Ste B
Bakersfield, CA 93309
(661) 324-6205
(661) 324-6228 (Fax)
www.charsincometax.com
Instructional Method: C, S
CTEC Provider #: 3033

Chase Dent Tax Service

1855 W Manchester Ave
Los Angeles, CA 90047
www.chasedenttaxservice.info
Instructional Method: C, S
CTEC Provider #: 6190

Clientwhys Inc.

P.O. Box 6768
Malibu, CA 90264
(818) 338-8700
(818) 743-0551 (Fax)
www.clientwhys.com
Instructional Method: C, S
CTEC Provider #: 1044

College of San Mateo and Skyline College

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

College of The Canyons Community Education

26455 Rockwell Canyon Road
Santa Clarita, CA 91355
(661) 259-7800
(661) 362-3150 (Fax)
www.canyons.edu/communityed
Instructional Method: S
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. Ste. 103
Los Angeles, CA 90043
(323) 292-5812
(323) 292-5816 (Fax)
www.comprotax.com
Instructional Method: C
CTEC Provider #: 3013

Computax

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

Computerized Systems Company

2729 N. Broadway
Los Angeles, CA 90031
(323) 221-1890
(323) 221-1891 (Fax)
www.irstesting.com
Instructional Method: S
CTEC Provider #: 1024

CPE Link

4340 Stevens Creek Blvd.
Ste. 160
San Jose, CA 95129
(800) 616-3822
(888) 853-0665 (Fax)
www.cpelink.com
Instructional Method: C, S
CTEC Provider #: 6218

CTS4Taxes

2662 Bechelli Lane
Redding, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.cts4taxes.com
Instructional Method: C, S
CTEC Provider #: 3050

Drake Software

235 East Palmer Street
Franklin, NC 28734
(828) 524-8020
(828) 349-5713 (Fax)
www.drakesoftware.com
Instructional Method: C, S
CTEC Provider #: 3038

EZ Tax Education Company

P.O. Box 241
Beaumont, CA 92223
(951) 710-8688
www.eztaxedco.com
Instructional Method: C, S
CTEC Provider #: 3082

Falco Pension and Insurance Services

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

Fast Forward Academy

815 Orienta Ave, Ste. 1040
Altamonte Springs, FL 32701
(888) 798-7277
(407) 628-1482 (Fax)
www.fastforwardacademy.com
Instructional Method: C, S
CTEC Provider #: 6209

Financial Educational Resources

4611 Maytime Lane
Culver City, CA 90230
(310) 202-1669
(310) 202-6815 (Fax)
www.fercpe.com
Instructional Method: C
CTEC Provider #: 6214

First Tax Service

1879 Lundy Avenue Ste. 128
San Jose, CA 95131
(408) 493-9999
(408) 493-9998 (Fax)
www.firsttaxservice.com
Instructional Method: C
CTEC Provider #: 3026

Franchise Tax Board

P.O. Box 1468
Sacramento, CA 95812
(916) 845-0353
(916) 845-5340 (Fax)
Instructional Method: C
CTEC Provider #: 3020

Gear Up

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

Gleim Publications Inc.

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

SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

Global ATF Solutions
12328 South Street Ste. C
Artesia, CA 90701
(562) 860-6600
(562) 860-6608 (Fax)
www.globalatfsolutions.com
Instructional Method: C, S
CTEC Provider #: 6211

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

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

H & R Block Tax Services Inc.
7604 Pacific Avenue 2nd Fl.
Stockton, CA 95207
(209) 956-3765
(916) 218-6261 (Fax)
www.hrblock.com
Instructional Method: C, S
CTEC Provider #: 1040

Heras Income Tax School
3966 W. 6th Street
Los Angeles, CA 90020
(877) 300-6837
www.herasincometaxschool.com
Instructional Method: C, S
CTEC Provider #: 2086

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

Instant Tax Service
11200 Crenshaw Blvd
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
Instructional Method: C
CTEC Provider #: 3058

Internal Revenue Service
300 N. Los Angeles St Stop 1053
Los Angeles, CA 90012
(213) 576-4196
(213) 894-6541 (Fax)
Instructional Method: C
CTEC Provider #: 1052

Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224
Instructional Method: C
CTEC Provider #: 6181

International Career Development Center
5995 Sepulveda Blvd. Ste. 300
Culver City, CA 90230
(310) 482-6996
(310) 482-3788 (Fax)
www.icdccollege.edu
Instructional Method: C, S
CTEC Provider #: 1035

IRS TEC
290 N. D Street
San Bernardino, CA 92401
(909) 388-8234
(909) 388-8203 (Fax)
www.irs.gov/taxpros
Instructional Method: C
CTEC Provider #: 1060

Jackson Hewitt Tax Services
3 Sylvan Way, 3rd Floor
Parsippany, NJ 07054
(973) 630-0652
(973) 630-0650 (Fax)
www.jacksonhewitt.com
Instructional Method: C, S
CTEC Provider #: 1009

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

Jordan & Jordan Financial
31858 Castaic Rd, Ste 179
Castaic, CA 91384
(661) 257-9620
www.jordantaxschool.com
Instructional Method: C, S
CTEC Provider #: 1068

L & R Tax Training School
109 West Transit Street
Ontario, CA 91762
(909) 986-8372
(909) 986-8375 (Fax)
www.mdproservice.com
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, S
CTEC Provider #: 2080

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

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, S
CTEC Provider #: 6199

Los Rios community College District
8401 Center Parkway
Sacramento, CA 95823
(916) 691-7226
(916) 691-7443 (Fax)
www.crc.losrios.edu
Instructional Method: C
CTEC Provider #: 3006

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

Mira Costa College Business Dept.
Business Dept 1, Barnard Drive
Oceanside, CA 92056-3899
(760) 757-2121 X6488
(760) 795-6770 (Fax)
www.miracosta.edu/instruction/accounting
Instructional Method: C, S
CTEC Provider #: 1074

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

National Association of Tax Professionals
P. O. Box 8002
Appleton, WI 54912-8002
(920) 968-7171
(920) 968-7471 (Fax)
www.natptax.com
Instructional Method: C, S
CTEC Provider #: 1067

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

SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

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, S
CTEC Provider #: 2094

National Tax Education

P.O. Box 1335
Palm Desert, CA 92261
(760) 341-8739
(760) 776-1245 (Fax)
www.nataxed.com
Instructional Method: C, S
CTEC Provider #: 3076

National Tax Training School

P.O. Box 767
Mahwah, NJ 07430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Instructional Method: S
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

Pacific Northwest Tax School Inc.

13405 NW Cornell Rd.
Portland, OR 97229
(503) 646-5600
(503) 350-0265 (Fax)
www.pnwtaxschool.com
Instructional Method: C, S
CTEC Provider #: 6180

Petz Enterprises Inc.

P.O. Box 611
Tracy, CA 95378-0611
(209) 835-2720
www.learningcenter.crosslinktax.com
Instructional Method: S
CTEC Provider #: 6198

Platinum Professional Studies

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

Practitioners Publishing Company

P.O. Box 966
Ft. Worth, TX 76101-0966
(817) 332-3709
(817) 252-4008 (Fax)
www.trainingcpe.thomson.com
Instructional Method: S
CTEC Provider #: 3039

Pronto Income Tax of California Inc.

208 E. Carson Street #103
Carson, CA 90745
(310) 422-1283
(310) 549-0379 (Fax)
www.prontotaxclass.com
Instructional Method: C, S
CTEC Provider #: 6201

Refunds Today

10430 Pioneer Blvd. Ste. 2
Santa Fe Springs, CA 90670
(323) 261-0240
(323) 261-4224 (Fax)
www.Refundstoday.com
Instructional Method: C, S
CTEC Provider #: 3044

Riverside Tax Consultants Association

P.O. Box 5546
Riverside, CA 92517
(909) 827-9664
(909) 783-3225 (Fax)
www.rtcaweb.org
Instructional Method: C
CTEC Provider #: 2036

Robert Ranger's Tax Service

424 B Montgomery Street
Chula Vista, CA 91911
(619) 427-7948
www.facebook.com/robertrangerstaxservice
Instructional Method: C
CTEC Provider #: 6220

Santa Ana College

1530 W. 17th Street
Santa Ana, CA 92706
(714) 564-6762
(714) 564-6133 (Fax)
www.rscsd.blackboard.com
Instructional Method: C, S
CTEC Provider #: 2019

Southern California Tax Professionals Inc.

5360 Jackson Dr Ste 118
La Mesa, CA 91942
(619) 698-0508
(619) 698-9735 (Fax)
www.sctaxpro.org
Instructional Method: C
CTEC Provider #: 6207

Spidell Publishing

1134 N. Gilbert St.
Anaheim, CA 92801
(714) 776-7850
(714) 776-9906 (Fax)
www.caltax.com
Instructional Method: C, S
CTEC Provider #: 1019

State of California Board of Equalization

450 N Street Rm 1902
Sacramento, CA 95814
(916) 445-4081
(916) 324-2087 (Fax)
Instructional Method: C
CTEC Provider #: 3069

Super Lab Tax and Accounting Firm

3683 Enochs Street
Santa Clara, CA 95051
(408) 738-8382
(408) 738-8382 (Fax)
www.super-tax.com
Instructional Method: C, S
CTEC Provider #: 3061

Surgent Mccoy CPE LLC

237 Lancaster Ave.
Devon, Pa 19333
(610) 994-9627
(610) 688-3977 (Fax)
www.cpenow.com
Instructional Method: C, S
CTEC Provider #: 6217

Tax Ease LLC

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

Tax Educators

31869 Herman Rd.
Coburg, OR 97408-9483
(866) 755-2853
(866) 755-2853 (Fax)
www.tax-educators.com
Instructional Method: C
CTEC Provider #: 3002

Tax Link Seminars

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

Tax Materials Inc.

15105 Minnetonka Ind. Rd.
Ste. 221
Minnetonka, MN 55345
(952) 746-5276 Ext. 104
(952) 746-5278 (Fax)
www.thetaxbook.com
Instructional Method: S
CTEC Provider #: 6193

Tax Resources Inc.

7803 Madison Avenue Ste.
A-100
Citrus Heights, CA 95610
(800) 398-9695
(916) 966-5417 (Fax)
www.taxaudit.com
Instructional Method: C, S
CTEC Provider #: 3027

Tax Smart University

8765 Aero Drive Ste. 310
San Diego, CA 92123
(858) 277-0775
(858) 277-0776 (Fax)
www.tsabusinesscenters.com
Instructional Method: C
CTEC Provider #: 2079

SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

Tax Talk Today

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

Tax Wise (Universal Tax Systems)

225 Chastain Meadows Ct NW
Kennesaw, GA 30144
(770) 857-5532
(770) 857-5605 (Fax)
www.taxwise.com; www.atxinc.com
Instructional Method: C, S
CTEC Provider #: 3049

Taxworks By Redgear Technologies

1265 Sportsplex Drive
Kaysville, UT 84037
(801) 529-4155
(801) 593-8666 (Fax)
www.taxworks.com
Instructional Method: C, S
CTEC Provider #: 3079

The Income Tax School

10120 West Broad Street Ste. A
Glen Allen, VA 23060
(804) 204-1040
(804) 213-4248 (Fax)
www.theincometaxschool.com
Instructional Method: C, S
CTEC Provider #: 1071

The JW Group LLC

P.O. Box 507
Aptos, CA 95001-0507
(831) 435-3271
(831) 420-3622 (Fax)
www.thejwgroup.com
Instructional Method: S
CTEC Provider #: 6191

The Phoenix Tax Group

1160 Brickyard Cove Rd.
Ste. 200
Point Richmond, CA 94801
(800) 879-1099
(925) 476-3636 (Fax)
www.phoenixtax.com
Instructional Method: S
CTEC Provider #: 1082

The Tax Company

19401 Vermont Ave Ste. C 100
Torrance, CA 90502
(800) 359-1004
(310) 366-3303 (Fax)
www.taxbees.com
Instructional Method: S
CTEC Provider #: 2081

The Tax Institute

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

The Tax School

37444 Sycamore Street #21
Newark, CA 94560
(510) 796-1188
(510) 796-1711 (Fax)
www.thetaxschool.com
Instructional Method: S
CTEC Provider #: 1003

Universal Accounting Center

5288 South Commerce Drive
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universalaccounting.com
Instructional Method: S
CTEC Provider #: 3060

Western CPE

243 Pegasus Drive
Bozeman, MT 59718
(406) 556-0115
(206) 774-1285 (Fax)
www.westerncpe.com
Instructional Method: C, S
CTEC Provider #: 2071

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: S
CTEC Provider #: 6192

www.TaxPreparersCE.com

4208 Douglas Blvd. Ste. 50
Granite Bay, CA 95746
(916) 791-3675
(916) 791-4099 (Fax)
www.taxpreparers.ce.com
Instructional Method: S
CTEC Provider #: 6221

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.

3509 Adanac Court
Bakersfield, CA 93309
(888) 342-1040
(661) 836.8000 (Fax)
www.1040financial.com
Instructional Method: C
CTEC Provider #: 3007

A & B Office Income Tax School

12432 Oxnard St.
North Hollywood, CA 91606
(818) 505-3537
(818) 308-8533 (Fax)
www.aboffice.com
Instructional Method: C,S
CTEC Provider #: 1057

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
CTEC Provider #: 3035

Accelerated Education Systems

2910 Weald Way No. 514
Sacramento, CA 95833
(530) 945-5401
www.1040taxschool.com
Instructional Method: C
CTEC Provider #: 3066

All Trade School

16376 Mallory Drive
Fontana, CA 92335
(909) 437-2904
(562) 866-5036 (Fax)
Instructional Method: C
CTEC Provider #: 3057

American Schools

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

Apex Income Tax School

12127 Mall Blvd Ste. A-211
Victorville, CA 92392
(866) 957-1040
(909) 912-8060 (Fax)
www.apextax1040.com
Instructional Method: C
CTEC Provider #: 3040

Apple Valley Tax Service

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

Around The Block Tax Services

130 N. Euclid Ave
Ontario, CA 91762
(909) 984-4022
(909) 201-2020 (Fax)
www.aroundtheblocktaxservice.com
Instructional Method: C
CTEC Provider #: 3094

Bestax & Insurance Service

24905 Sunnymead Blvd. Ste. 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 95827-2513
(916) 366-6646
(916) 366-6674 (Fax)
www.csea.org
Instructional Method: C
CTEC Provider #: 1001

Cal Tax School

33175 Temecula Parkway,
Ste. A127
Temecula, CA 92592
(888) 230-4233
(818) 705-5930 (Fax)
www.caltaxschool.org
Instructional Method: C
CTEC Provider #: 3055

California Society Of Tax Consultants Inc.

12419 Lewis Street Ste. #106
Garden Grove, CA 92840
(714) 750-2782
(714) 750-2722 (Fax)
www.cstcsociety.org
Instructional Method: C
CTEC Provider #: 1000

California Tax Institute

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

Chaffey College

5885 Haven Ave.
Rancho Cucamonga, CA 91737
(909) 652-6840
(909) 652-6825 (Fax)
www.chaffey.edu
Instructional Method: C
CTEC Provider #: 2046

Char's Income Tax Etc.

4545 Stockdale Hwy Ste. B
Bakersfield, CA 93309
(661) 324-6205
(661) 324-6228 (Fax)
www.charsincometax.com
Instructional Method: C
CTEC Provider #: 3033

Chase Dent Tax Service

1855 W. Manchester Ave.
Los Angeles, CA 90047
www.chasedenttaxservice.info
Instructional Method: C
CTEC Provider #: 6190

College Of San Mateo and Skyline College

1700 W. Hillsdale Blvd.
San Mateo, CA 94402
(650) 574-6663
www.collegeofsanmateo.edu
Instructional Method: C
CTEC Provider #: 3025

College of the Canyons Community Education

26455 Rockwell Canyon Road
Santa Clarita, CA 91355
(661) 259-7800
(661) 362-3150 (Fax)
www.canyons.edu/communityed
Instructional Method: C
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. Ste. 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
CTEC Provider #: 2084

CTS4Taxes

2662 BECHELLI LANE
REDDING, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.cts4taxes.com
Instructional Method: C
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

SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

Fast Forward Academy
815 Orienta Ave Ste. 1040
Altamonte Springs, FL 32701
(888) 798-7277
(407) 628-1482 (Fax)
www.astforwardacademy.com
Instructional Method: C
CTEC Provider #: 6209

First Tax Service
1879 Lundy Avenue Ste. 128
San Jose, CA 95131
(408) 493-9999
(408) 493-9998 (Fax)
www.firsttaxservice.com
Instructional Method: C
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
CTEC Provider #: 3043

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

Golden State Tax Training Institute Inc.
PO BOX 9010
Aurora, IL 60598
(877) 674-9290
(877) 674-9290 (Fax)
www.gstti.com
Instructional Method: S
CTEC Provider #: 2040

H & R Block Tax Services Inc.
7604 Pacific Avenue 2nd Floor
Stockton, CA 95207
(209) 956-3765
(916) 218-6261 (Fax)
www.hrblock.com
Instructional Method: C
CTEC Provider #: 1040

Heald Colleges
601 Montgomery Street
San Francisco, CA 94111
(925) 516-4710
www.heald.edu
Instructional Method: C
CTEC Provider #: 2018

Heras Income Tax School
3966 W. 6TH STREET
Los Angeles, CA 90020
(877) 300-6837
www.herasincometaxschool.com
Instructional Method: C, S
CTEC Provider #: 2086

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

Instant Tax Service
11200 Crenshaw Blvd.
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
Instructional Method: C
CTEC Provider #: 3058

International Career Development Center
5995 Sepulveda Blvd. Ste. 300
Culver City, CA 90230
(310) 482-6996
(310) 482-3788 (Fax)
www.icdccollege.edu
Instructional Method: C
CTEC Provider #: 1035

Irvine Valley College Department Of Business Sciences
5500 Irvine Center Drive
Irvine, CA 92618
(949) 451-5532
(949) 451-5775 (Fax)
www.ivc.edu
Instructional Method: C
CTEC Provider #: 6189

Jackson Hewitt Tax Services
3 Sylvan Way 3rd Floor
PARSIPPANY, NJ 07054
(973) 630-0652
(973) 630-0650 (Fax)
www.jacksonhewitt.com
Instructional Method: C
CTEC Provider #: 1009

Jordan & Jordan Financial
31858 CASTAIC Road
Ste. 179
CASTAIC, CA 91384
(661) 257-9620
www.jordantaxschool.com
Instructional Method: C
CTEC Provider #: 1068

L & R Tax Training School
109 West Transit Street
Ontario, CA 91762
(909) 986-8372
(909) 986-8375 (Fax)
www.mdproservice.com
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
CTEC Provider #: 2080

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

Los Rios Community College District
8401 Center Parkway
Sacramento, CA 95823
(916) 691-7226
(916) 691-7443 (Fax)
www.crc.losrios.edu
Instructional Method: C
CTEC Provider #: 3006

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

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

Mira Costa College Business Dept.
Business Dept. 1 Barnard Dr
Oceanside, CA 92056-3899
(760) 757-2121 Ext. 6488
(760) 795-6770 (Fax)
www.miracosta.edu/instruction/
Instructional Method: C
CTEC Provider #: 1074

Mr. Income Tax
4333 E. Slauson Avenue Ste. B
Maywood, CA 90270
(323) 560-4500
(323) 622-1053 (Fax)
www.mrits.net
Instructional Method: C
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: C
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

SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

National Tax Training School

P.O. BOX 767
Mahwah, NJ 7430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Instructional Method: C
CTEC Provider #: 1025

Pacific Northwest Tax School Inc.

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

Pasadena City College

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

Petz Enterprises Inc.

P.O. BOX 611
Tracy, CA 95378-0611
(209) 835-2720
www.learningcenter.crosslinktax.com
Instructional Method: C
CTEC Provider #: 6198

Platinum Professional Studies

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

Pronto Income Tax Of California Inc.

208 E. Carson Street #103
Carson, CA 90745
(310) 422-1283
(310) 549-0379 (Fax)
www.prontotaxclass.com
Instructional Method: C
CTEC Provider #: 6201

Refunds Today

10430 Pioneer Blvd. Ste. 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 (Fax)
www.riohondo.edu
Instructional Method: C
CTEC Provider #: 6210

San Diego Community College District

1313 Park Blvd.
San Diego, CA 92101
(619) 388-3488
www.sdccd.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.rsccd.blackboard.com
Instructional Method: C
CTEC Provider #: 2019

Seal Services Inc.

3270 E. Belmont Avenue
Fresno, CA 93702
(559) 266-6555
(559) 485-5384 (Fax)
Instructional Method: C
CTEC Provider #: 6215

Super Lab Tax And Accounting Firm

3683 Enochs Street
Santa Clara, CA 95051
(408) 738-8382
(408) 738-8382 (Fax)
www.super-tax.com
Instructional Method: C
CTEC Provider #: 3061

Tax Ease LLC

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

Tax Smart University

8765 Aero Drive Ste. 310
San Diego, CA 92123
(858) 277-0775
(858) 277-0776 (Fax)
www.tsabusinesscenters.com
Instructional Method: C
CTEC Provider #: 2079

Tax Wise (Universal Tax Systems)

225 Chastain Meadows Ct NW
Kennesaw, GA 30144
(770) 857-5532
(770) 857-5605 (Fax)
www.taxwise.com; www.atxinc.com
Instructional Method: C, S
CTEC Provider #: 3049

The Income Tax School

10120 West Broad Street Ste. A
Glen Allen, VA 23060
(804) 204-1040
(804) 213-4248 (Fax)
www.theincometaxschool.com
Instructional Method: C
CTEC Provider #: 1071

The JW Group LLC

P.O. BOX 507
Aptos, CA 95001-0507
(831) 435-3271
(831) 420-3622 (Fax)
www.thejwtaxgroup.com
Instructional Method: C
CTEC Provider #: 6191

The Tax Institute

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

The Tax University

935 2nd Street SE Suite B
Charlottesville, VA 22902
(855) 776-8298
(434) 220-4706 (Fax)
www.onlinetaxuniversity.com
Instructional Method: C
CTEC Provider #: 6219

Unitek College LLC

4670 Auto Mall Parkway
Fremont, CA 94538
(510) 249-1060
(510) 249-9125 (Fax)
www.unitekcollege.edu
Instructional Method: C
CTEC Provider #: 6222

Universal Accounting Center

5288 South Commerce Drive
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universalaccounting.com
Instructional Method: C
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: C
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



We have audited the accompanying statement of financial position of California Tax Education Council (CTEC) (a nonprofit corporation) as of June 30, 2012, and the related statement of activities and changes in net assets, functional expenses and cash flows for the year 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. The financial statements of the California Tax Education Council as of June 30, 2011, were audited by another auditor whose report dated October 18, 2011 expressed an unqualified opinion on those statements.

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 statement referred to above present fairly, in all material respects, the financial position of the California Tax Education Council as of June 30, 2012, and the changes in its net assets and its cash flows for the year 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 27-28 are 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.

Fritz Russell CPAs
October 24, 2012

STATEMENTS OF FINANCIAL POSITION

June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents (Note 2)	\$ 479,468	\$ 330,829
Certificates of Deposit (Note 3)	-	200,000
Prepaid Expenses	<u>1,183</u>	<u>1,183</u>
Total Current Assets	<u>480,651</u>	<u>532,012</u>
Equipment (Note 4)		
Equipment	22,905	22,905
Software	73,500	65,000
Less: Accumulated Depreciation	<u>(40,394)</u>	<u>(25,228)</u>
Total Equipment	<u>56,011</u>	<u>62,677</u>
TOTAL ASSETS	<u>\$ 536,662</u>	<u>\$ 594,689</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 29,957	\$ 42,010
Sales Tax Payable	<u>168</u>	<u>175</u>
Total Current Liabilities	<u>30,125</u>	<u>42,185</u>
Net Assets		
Net Assets - Unrestricted	<u>506,537</u>	<u>552,504</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 536,662</u>	<u>\$ 594,689</u>

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

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

For the years ended June 30, 2012 and 2011

	2012	2011
REVENUES		
Registration Fees	\$ 1,053,620	\$ 1,108,139
Late Registration Fees	152,115	136,764
Certificates	40,812	2,060
Provider Fees	25,325	26,000
Mailing List	6,250	4,000
Other Income	1,571	1,280
Interest	<u>1,705</u>	<u>3,552</u>
TOTAL REVENUES	<u>1,281,398</u>	<u>1,281,795</u>
EXPENSES		
Board Activities	128,417	119,052
Audit Oversight Committee	16,939	15,060
General and Administrative	97,891	88,823
Communication and Technology	48,168	48,159
Curriculum Provider Committee	70,164	50,819
Budget and Finance Committee	-	-
Executive Committee	2,407	1,001
Governmental Relations Committee	271,939	298,528
Public Awareness Committee	353,129	306,693
Tax Preparer Committee	<u>338,311</u>	<u>365,099</u>
TOTAL EXPENSES	<u>1,327,365</u>	<u>1,293,234</u>
INCREASE (DECREASE) IN NET ASSETS	<u>(45,967)</u>	<u>(11,439)</u>
NET ASSETS BEGINNING OF YEAR	<u>552,504</u>	<u>563,943</u>
NET ASSETS END OF YEAR	<u>\$ 506,537</u>	<u>\$ 552,504</u>

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2012

	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	\$ —	\$ 12,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,000
Advertising & Promotion	—	—	—	—	—	—	—	—	278,326	—	278,326
Bank Service Charges	—	—	3,943	—	—	—	—	—	—	—	3,943
Credit Card Fees	—	—	—	—	—	—	—	—	—	57,590	57,590
Depreciation	—	—	—	—	3,033	—	—	—	6,066	6,067	15,166
Enforcement	—	—	—	—	—	—	—	184,713	—	—	184,713
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	3,172	—	—	—	—	—	—	—	3,172
Legal	—	—	9,143	—	—	—	—	—	—	—	9,143
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	17,216	—	—	—	4,410	—	1,167	4,129	—	—	26,922
Miscellaneous	—	—	28	—	—	—	—	—	—	—	28
Outside Consultants	—	—	—	5,748	35,721	—	—	—	—	1,523	42,992
Postage	9	—	220	—	—	—	—	—	—	28,208	28,437
Printing	—	4,939	235	—	—	—	—	—	39,043	28,923	73,140
Telephone & Fax	—	—	—	—	—	—	—	—	1,623	—	1,623
Travel	—	—	—	—	—	—	1,240	2,097	1,071	—	4,408
Mileage	4,743	—	—	—	—	—	—	—	—	—	4,743
Airfare	3,093	—	—	—	—	—	—	—	—	—	3,093
Hotel	16,783	—	—	—	—	—	—	—	—	—	16,783
Per Diem	4,200	—	—	—	—	—	—	—	—	—	4,200
Cab	428	—	—	—	—	—	—	—	—	—	428
Parking	945	—	—	—	—	—	—	—	—	—	945
Web Page	—	—	—	15,420	—	—	—	—	—	—	15,420
Total Expenses	\$ 128,417	\$ 16,939	\$ 97,891	\$ 48,168	\$ 70,164	\$ —	\$ 2,407	\$ 271,939	\$ 353,129	\$ 338,311	\$1,327,365

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

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (45,967)	\$ (11,439)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	15,166	13,617
Increase (decrease) in accounts payable	(12,053)	(57,878)
Increase (decrease) in sales tax payable	<u>(7)</u>	<u>(65)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>(42,861)</u>	<u>(55,765)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of certificates of deposits	<u>200,000</u>	<u>350,000</u>
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	<u>200,000</u>	<u>350,000</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of computer equipment	<u>(8,500)</u>	<u>(3,000)</u>
NET CASH PROVIDED BY (USED FOR) CAPITAL FINANCING ACTIVITIES	<u>(8,500)</u>	<u>(3,000)</u>
NET INCREASE (DECREASE) IN CASH	<u>148,639</u>	<u>291,235</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>330,829</u>	<u>39,594</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 479,468</u>	<u>\$ 330,829</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the years ended June 30, 2012 and 2011

NOTE 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 41,934 and 43,674 tax preparers in 2012 and 2011, respectively.

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

NOTES TO THE BASIC FINANCIAL STATEMENTS



For the years ended June 30, 2012 and 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2012 and 2011 was \$278,326 and \$226,494, respectively. For the years ended June 30, 2012 and 2011 \$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.

Enforcement

CTEC contracts with the State of California, Franchise Tax Board (FTB) for reimbursement of expenses incurred by the FTB's Fraud and Discovery Section while educating and enforcing the provisions of the Business and Professions Code Section 22250-22259 relating to the registration of tax preparers and California Revenue and Taxation Code 19167(d) and (e).

For the years ended June 30, 2012 and 2011 CTEC budgeted enforcement expenses at \$246,000 and \$246,000 respectively. Actual expenditures for the years ended June 30, 2012 and 2011 were \$184,713 and \$215,317 respectively.

Income Taxes

CTEC is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Section 501(c)(3) of the code provides for the exemption of organizations that organize and operate exclusively for religious, charitable, scientific, literary or education purposes and whose net earnings do not inure to the benefit of any private shareholder or individual. The State of California recognizes this exemption.

CTEC's forms 990, Return of Organization Exempt from Income Tax, for the years ending 2011, 2010, and 2009 could be subject to examination by the IRS, generally for three years after they were filed.

NOTE 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, 2012, cash and cash equivalents included \$173,431 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation. 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

NOTE 2: CASH AND CASH EQUIVALENTS

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:

	<u>2012</u>	<u>2011</u>
Bank accounts	\$ 173,431	\$ 15,271
Bonds	100,603	-
Money market funds	<u>205,434</u>	<u>315,558</u>
Total Cash and Cash Equivalents	\$ <u>479,468</u>	\$ <u>330,829</u>

NOTE 3: CERTIFICATES OF DEPOSITS

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

	Institution	Maturity Date
\$ 100,000	Beal Bank of Nevada	August 24, 2011
<u>100,000</u>	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.

NOTE 4: EQUIPMENT

Equipment as of June 30, 2012 was as follows:

	<u>July 01, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2012</u>
Computer Equipment	\$ 22,905	\$ -	\$ -	\$ 22,905
Software	<u>65,000</u>	<u>8,500</u>	<u>-</u>	<u>73,500</u>
Total Equipment	<u>87,905</u>	<u>8,500</u>	<u>-</u>	<u>96,405</u>
Less: Accumulated Depreciation	<u>(25,228)</u>	<u>(15,166)</u>	<u>-</u>	<u>(40,394)</u>
Equipment, net	\$ <u>62,677</u>	\$ <u>(6,666)</u>	\$ <u>-</u>	\$ <u>56,011</u>

Depreciation expense for the year ended June 30, 2012 was \$15,166.

Equipment as of June 30, 2011 was as follows:

	<u>July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2011</u>
Computer Equipment	\$ 19,905	\$ 3,000	\$ -	\$ 22,905
Software	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
Total Equipment	<u>84,905</u>	<u>3,000</u>	<u>-</u>	<u>87,905</u>
Less: Accumulated Depreciation	<u>(11,611)</u>	<u>(13,617)</u>	<u>-</u>	<u>(25,228)</u>
Equipment, net	\$ <u>73,294</u>	\$ <u>(10,617)</u>	\$ <u>-</u>	\$ <u>62,677</u>

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

Software development costs are related to CTEC's internally developed software and are recorded at cost and depreciated over a 7 year period.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

NOTE 5: MANAGEMENT COMPANY

Advocation Inc. (Management Company) provides management services for CTEC. CTEC pays the Management Company a flat monthly fee under the current contract of \$45,000. CTEC's current contract with the Management Company expires June 30, 2013. CTEC paid the Management Company \$540,000 and \$540,000 for the years ended June 30, 2012 and 2011 respectively.

The Management Company's fee covers all employee and employee related costs. CTEC has no employees.

NOTE 6: SUBSEQUENT EVENTS

CTEC has entered into a two year contract effective July 1, 2012 through June 30, 2014 for enforcement services provided by the FTB. The amount budgeted for this period is \$310,000 per year for a contract total of \$620,000.

CTEC has evaluated subsequent events through October 24, 2012, the date which the financial statements were available to be issued.

SUPPLEMENTAL DATA

*California Tax Education Council
Statement Of Activities And Changes in Net Assets
Budget To Actual
For The Year Ended June 30, 2012*

	Budget	Actual	Variance Over Budget (Under Budget)
Revenues:			
Registration Fees	\$ 1,075,000	\$ 1,053,620	\$ (21,380)
Late Registration Fees	137,000	152,115	(15,115)
Certificates	600	40,812	40,212
Provider Fees	21,000	25,325	4,325
Mailing List	5,000	6,250	1,250
Other Income	900	1,571	671
Interest	2,500	1,705	(795)
Total Revenues	<u>1,242,000</u>	<u>1,281,398</u>	<u>39,398</u>
Expenses:			
Board Activities	47,700	128,417	80,717
Audit Oversight Committee	18,000	16,939	(1,061)
General and Administrative	558,650	97,891	(460,759)
Communication and Technology	30,400	48,168	17,768
Curriculum Provider Committee	55,500	70,164	14,664
Budget and Finance Committee	850	-	(850)
Executive Committee	3,700	2,407	(1,293)
Governmental Relations Committee	258,000	271,939	13,939
Public Awareness Committee	331,500	353,129	21,629
Tax Preparer Committee	129,000	338,311	209,311
Total Expenses	<u>1,433,300</u>	<u>1,327,365</u>	<u>(105,935)</u>
Increase (Decrease) in Net Assets	<u>(191,300)</u>	<u>(45,967)</u>	<u>145,333</u>
Net Assets Beginning of Year	<u>552,504</u>	<u>552,504</u>	
Net Assets End of Year	<u>\$ 361,204</u>	<u>\$ 506,537</u>	

SUPPLEMENTAL DATA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over Budget (Under Budget)</u>
Revenues:			
Registration Fees	\$ 1,075,000	\$ 1,108,139	\$ 33,139
Late Registration Fees	137,000	136,764	(236)
Certificates	600	2,060	1,460
Provider Fees	21,000	26,000	5,000
Mailing List	5,000	4,000	(1,000)
Other Income	900	1,280	380
Interest	2,500	3,552	1,052
Total Revenues	<u>1,242,000</u>	<u>1,281,795</u>	<u>39,795</u>
Expenses:			
Board Activities	47,700	119,052	71,352
Audit Oversight Committee	18,000	15,060	(2,940)
General and Administrative	558,650	88,823	(469,827)
Communication and Technology	30,400	48,159	(17,759)
Curriculum Provider Committee	55,500	50,819	(4,681)
Budget and Finance Committee	850	-	(850)
Executive Committee	3,700	1,001	(2,699)
Governmental Relations Committee	258,000	298,528	40,528
Public Awareness Committee	331,500	306,693	(24,807)
Tax Preparer Committee	129,000	365,099	236,099
Total Expenses	<u>1,433,300</u>	<u>1,293,234</u>	<u>(140,066)</u>
Increase (Decrease) in Net Assets	<u>(191,300)</u>	<u>(11,439)</u>	<u>179,861</u>
Net Assets Beginning of Year	<u>563,943</u>	<u>563,943</u>	
Net Assets End of Year	<u>\$ 372,643</u>	<u>\$ 552,504</u>	