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A N N U A L

R E P O R T

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C A L I F O R N I A   T A X   E D U C A T I O N   C O U N C I L

# 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.*

*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 State Tax Preparer Program to CTEC effective July 1, 1997. The Council is a nonprofit industry association made up of 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 and registering tax preparers who must 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

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Another year brings another string of successes for the California Tax Education Council. Even though we have had some changes and additions to the representatives who serve on the Council, all Directors continue to work in harmony, dedicated and committed to serving California taxpayers, **C**TEC **R**egistered **T**ax **P**reparers (CRTPs), and the providers of tax education.

Although we are pleased with the work we perform, we are continually striving to improve ourselves, in order to better serve our constituents. At our annual Strategic Planning Session, we examine the goals that the Legislature has given us, review our prior strategies and actions to work toward those goals, and set out a revised game plan for the coming year.

Aside from working with our curriculum providers to insure the best education for our CRTPs, as well as increasing the registration number of CRTPs, we strive to let the consumer know the benefits of contracting with an informed and professional preparer—and the hazards of using a non-compliant tax preparer. By far, the largest portion of our annual

budget goes toward public awareness and getting the CTEC message out. This includes purchasing radio and cable television advertising, press releases distributed to the print media, and partnering with major corporations willing to help us spread the CTEC message via public service announcements.

We continue to work closely with the Internal Revenue Service and the California Franchise Tax Board to track and deter the non-compliant tax preparers. It is our goal to honor the effort toward compliance and the professionalism of our more than 34,000 CRTPs by working toward getting the non-compliant, uneducated tax preparers into the program, or off the street.

We invite and encourage anyone to come to our Council meetings to learn more about how we serve you. Meeting schedules and information are on our website at [www.ctec.org](http://www.ctec.org).

S. ELAINE LYTTLETON, *Chairwoman*

2003 - 2004 COUNCIL MEMBERS



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



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



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



KHORSHED ALAM  
Appointed by: Mission  
Society  
of Enrolled Agents  
1997 - 2003



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



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



C. LESTER CRAWFORD  
CTEC Registered Tax  
Preparer  
Los Angeles



STEVEN DESDIER  
Appointed by:  
National Society of  
Accountants



RUTH H. GODFREY  
Appointed by:  
California Society  
of Tax Consultants, Inc.  
1997 - 2003



MICHAEL J. KIRBY  
Appointed by: Jackson  
Hewitt Tax Services



JACQUELINE MARAZZI  
Appointed by: National  
Society  
of Tax Practitioners



DONNA G. NANCE  
Appointed by: California  
Society of Enrolled Agents  
2001 - 2004



DAVID PUGH  
CTEC Registered Tax  
Preparer  
Ventura



WILLIAM REILLY  
Appointed by: California  
Society of Enrolled Agents  
Understudy to  
Donna G. Nance



JOSEPH SALAZAR  
Appointed by: Mission  
Society of Enrolled Agents

## 2003 - 2004 CRTP DIRECTORS, REPRESENTATIVES AND STAFF

---



**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



**DAVID HILL**  
Representative of the  
Franchise Tax Board



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

## 2003 - 2004 Staff Members

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**CHARLES L. COLE**



**CELESTE H. HERITAGE**



**SARAH E. WEST**



**REGINA WHITE**

# THE SUCCESS OF THE "GRAND EXPERIMENT" CALIFORNIA TAX EDUCATION COUNCIL (CTEC)

In 1996, when the California State Legislature initiated the "grand experiment" to privatize the regulation of tax schools and registration of tax preparers in the State of California, the California Tax Education Council did not exist. The registration of tax preparers and the regulation of tax schools were transferred from the California Department of Consumer Affairs to a new private tax industry council. No funds were allocated to the Council, and no staff existed to carry out the workload. A brand new organization had been created. Similar to the guidelines of the defunct Tax Preparer Program (TPP) operated by the Department of Consumer Affairs, the Council required tax preparers to complete specific qualifying and continuing education requirements, as well as maintain a \$5,000 surety bond. The legislative charge was clear. The Council was to be more efficient, effective and provide better service than any previous effort had achieved.

The Council met the challenge head on. Seven years later, the achievements of the California Tax Education Council speak for themselves.

## INCREASED REGISTRATIONS

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, 2004, over 34,000 are CTEC Registered Tax Preparers, an increase of over 7,000 preparers in a seven 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              |

During most years, CTEC's registration numbers increased, with the most significant increases occurring over the last two years. To determine what has prompted this increase in registrations, we need to look at the Council's goals and achievements during the last seven years.

## STABILIZED FEES AND SPEEDIER APPLICATION PROCESSING

While under the purview of the Department of Consumer Affairs, tax preparer registration fees fluctuated from year-to-year—some years there were no fees, while other years the fee was \$50 or more. This caused confusion and frustration for tax preparers attempting to renew their registration. CTEC stopped this practice by reducing the annual fee to \$25, where it has remained for the last seven years. Along with a consistent, reasonable fee, CTEC was also able to slash, by half, the turnaround time for processing applications and sending out CTEC Statements of Compliance or Certificates of Completion.



# THE SUCCESS OF THE "GRAND EXPERIMENT" CALIFORNIA TAX EDUCATION COUNCIL (CTEC)



## IMPROVED PROVIDER STANDARDS

Since 1997, CTEC has established the most comprehensive standards for tax schools, gathered the most qualified team of curriculum reviewers for tax schools, and has the most rigorous review of courses to ensure compliance with these standards of any state in the nation. Curriculum providers who do not meet CTEC standards lose their "approved" curriculum provider status. CTEC has communicated these standards through mailings, workshops, seminars, training forums, and through its website. Because of the higher education standards developed by CTEC, curriculum providers have become more informed and in better compliance with the law than ever before.

## DEVELOPMENT OF THE CTEC WEBSITE

CTEC has established an Internet-based website which provides the following:

- Frequently asked questions and answers regarding CTEC and the Board, as well as listing upcoming Board meeting dates and agendas;
- Text of the legislative authority which created the Tax Preparers Act; which, in turn, established CTEC;
- Lists of approved education providers, with links to those providers;
- Access to all CTEC newsletters, annual reports, bonding requirements and the Tax Preparer Code of Conduct;
- Verification of **CTEC Registered Tax Preparers** (CRTPs) by consumers—for tax payers who want to confirm that their preparer is compliant with the Tax Preparers Act; and,
- Links to both the Internal Revenue Service and the California Franchise Tax Board to better assist our CRTPs in communicating with these agencies.

## ONLINE REGISTRATION

From its humble beginnings, CTEC's online registration program has developed into a state-of-the-art efficient way for preparers to renew their registration, as well as for new preparers to become CRTPs. When CTEC first went online in 1999, less than 1,000 preparers took advantage of the technology. Working over the years with a highly motivated group of computer technicians who constantly seek ways of improving the technology, this year almost 20,000 preparers took advantage of online registration.

Providers now electronically submit student course completion data to CTEC. This allows immediate verification of whether or not an individual has taken the required education needed to renew with CTEC or register as a new preparer. When registering online, applicants immediately know their status as to whether or not they can prepare taxes and are in compliance with the law.





# THE SUCCESS OF THE "GRAND EXPERIMENT" CALIFORNIA TAX EDUCATION COUNCIL (CTEC)

## CONSUMER EDUCATION THROUGH CTEC'S PUBLIC AWARENESS PROGRAMS

To facilitate consumer education, CTEC has established a public awareness program. As part of this program, CTEC has developed a consumer brochure, "Choosing Your Professional Tax Preparer," which outlines the hazards of hiring a non-compliant tax preparer. These brochures are distributed free of charge to libraries, senior centers, community centers and other public locations. In addition, posters containing the CTEC message have been displayed in IRS offices throughout the state to alert the public to what they should be looking for when hiring a tax preparer. This year, working with a major grocery chain, the CTEC message was printed, free of charge, on over 1,000,000 shopping bags distributed throughout Northern California.

CTEC has also purchased advertising over the last six years on both radio and cable television. Because of these buys, we have been successful in establishing partnerships with Cox Communications, AT&T Broadband and Time Warner, each of them facilitating the airing of thousands of public service announcements at no cost to CTEC.

Press releases, radio and television interviews with CTEC spokespersons, the formation of a CTEC speaker's bureau—are all efforts to convey the CTEC message and protect the California consumer.



## LOOKING TOWARD THE FUTURE

To provide for the public benefit, the Directors of the California Tax Education Council have worked diligently over the last seven years to establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax prepare compliance.

However, there is still work to be done and goals to achieve.

One of those goals is the creation of a scanning procedure, whereby CRTPs would simply present their CTEC ID Card upon entering and leaving a class. The student course information would automatically be entered into the CTEC database.

CTEC's Curriculum Provider Standards Committee is currently working with providers to test this technology for possible future use.

Another goal of the Council is to finalize an agreement with the California Franchise Tax Board, whereby FTB would initiate a cite and fine procedure for non-compliant preparers. During the 2003 - 2004 California legislative session, CTEC was successful in working with the Senate Business and Professions Committee to have legislation passed and signed by the Governor that gives FTB the authority to cite and fine. The Council will continue working with FTB to finalize this procedure, which may go into effect by the fall of 2005.

The California Tax Education Council, the "Grand Experiment" continues to thrive and be successful as a mechanism for oversight of an industry, as a consumer protector, and as a positive example of what privatization of a government program can achieve.



# CALIFORNIA TAX EDUCATION COUNCIL REGISTERED TAX PREPARERS

On June 30, 2004, there were 34,391 CRTPs



|                  |                     |                     |                   |
|------------------|---------------------|---------------------|-------------------|
| Alameda—1210     | Sonoma—295          | San Francisco--545  | Monterey—201      |
| Kings—65         | Calaveras—32        | Trinity—3           | Santa Barbara—250 |
| Placer—118       | Madera -84          | El Dorado—72        | Yolo—54           |
| Sierra—1         | San Benito—20       | Merced—68           | Imperial—98       |
| Alpine—0         | Stanislaus—489      | San Joaquin—6112    | Napa—66           |
| Lake—50          | Colusa—6            | Tulare—165          | Santa Clara—1139  |
| Plumas—18        | Marin—68            | Fresno—714          | Yuba--3           |
| Siskiyou—16      | San Bernardino—1526 | Modoc—2             | Inyo—5            |
| Amador—8         | Sutter—44           | San Luis Obispo—122 | Nevada—43         |
| Lassen—13        | Contra Costa—533    | Tuolumne—35         | Santa Cruz—241    |
| Riverside—1319   | Mariposa—3          | Glenn—5             | Kern—492          |
| Solano—372       | San Diego—2146      | Mono—2              | Orange—2096       |
| Butte—82         | Tehama—38           | San Mateo—1550      | Shasta—98         |
| Los Angeles—9020 | Del Norte—6         | Ventura—647         |                   |
| Sacramento—1341  | Mendocino—42        | Humboldt—32         | Out of State—366  |

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

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**DISTANCE LEARNING COURSES**

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Los Angeles, CA 90057  
phone: (213) 365-2109  
fax: (213) 383-3267  
[aboffice.com](http://aboffice.com)

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

**American Schools**  
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Torrance, CA 90510  
phone: (310) 544-2090  
fax: (310) 377-0511  
[americanschoolsonline.com](http://americanschoolsonline.com)

**American Tax Institute**  
PO Box 516, Lawndale,  
CA 90260-0516  
phone: 1(888) 370-8766  
fax: (310) 370-8766  
[www.americantax.us](http://www.americantax.us)

**Brass Tax Presentations**  
P. O. Box 28147  
San Diego, CA 92198  
phone: (858) 487-2553  
fax: (858) 487-8245  
[www.brasstax.com](http://www.brasstax.com)

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

**California Educational Studies**  
2550 West Main Street #105  
Alhambra, CA 91801  
phone: (626) 457-1879  
fax: (626) 457-1879  
[www.educationalstudies.com](http://www.educationalstudies.com)

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

**Computerized Systems Co.**  
2729 N. Broadway  
Los Angeles, CA 90031  
phone: (323) 221-1890

**G & E Tax Institute**  
36649 Little Sycamore Street  
Palmdale, CA 93552  
phone: (661) 285-6611  
fax: (661) 285-5734  
[www.g-etaxinstitute.com](http://www.g-etaxinstitute.com)

**Gear Up Tax Seminars**  
PO Box 23698  
Portland, OR 97281  
phone: (503) 624-0121  
fax: (503) 620-4736  
[www.gearup.com](http://www.gearup.com)

**Gleim Publications, Inc.**  
P.O. Box 12848 University  
Station  
Gainesville, FL 32604  
phone: 800-874-5346  
fax: 888-375-6940  
[www.gleim.com](http://www.gleim.com)

**Golden City Prof. Studies**  
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P.O. Box 7125  
Alhambra, CA 91801  
phone: (626) 457-8836  
fax: (626) 457-8852  
[www.goldtax.com](http://www.goldtax.com)

**Golden State Tax Training Institute, Inc.**  
113 McHenry Road, St. 190  
Buffalo Grove, IL 60089  
phone: (847) 459-3300  
fax: (847) 459-3904

**Heras Income Tax School**  
4664 Melrose Ave  
Los Angeles, CA 90029  
phone: (800) 347-9470  
fax: (323) 644-7500  
[www.HerasIncomeTaxSchool.com](http://www.HerasIncomeTaxSchool.com)

**Jordan & Jordan Financial**  
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Castaic, CA 91384  
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fax: (661) 257-9620  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)

**Krusemark's Tax Service**  
1132 18th Avenue  
Redwood City, CA 94063  
phone: (888) 810-4482  
fax: (888) 810-4485  
[www.taxcpe.com](http://www.taxcpe.com)

**Lacerte Educational Services, Inc.**  
5601 Headquarters Drive  
Plano, TX 75024  
phone: (800) 765-4040  
fax: (214) 387-2910  
[http://www.lacertesoftware.com/training\\_and\\_cpe/index.cfm](http://www.lacertesoftware.com/training_and_cpe/index.cfm)

**Lopez Tax Service, Inc.**  
1024 N. Davis Road  
Salinas, CA 93907  
phone: (831) 758-2512  
fax: (831) 758-2545  
[www.taxpro2000.com](http://www.taxpro2000.com)

**National Tax Training School**  
P.O. Box 767  
Mahwah, NJ 7430  
phone: (800) 914-8138  
fax: (888) 814-8140  
[www.nattax.com](http://www.nattax.com)

**Network Electronic Tax Services**  
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phone: (909) 949-4339  
fax: (909) 944-2590

**Platinum Professional Studies**  
17067 Roundhill Drive  
Huntington Beach, CA 92649  
phone: (714) 625-1040  
fax: (714) 625-4066  
[www.platinumprostudies.com](http://www.platinumprostudies.com)

**Santa Ana College**  
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Santa Ana, CA 92706  
phone: (714) 564-6762

**Sharpen Up Seminars (ImageOne, Inc.)**  
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**Tax Educators**  
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Springfield, OR 97477-2510  
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fax: (916) 848-3548  
[www.tax-educators.com](http://www.tax-educators.com)

**Tax Link Seminars**  
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fax: (909) 625-4293

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Suite 200,  
Alexandria, VA 22312  
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fax: (703) 642-6005  
[www.taxtalktoday.tv](http://www.taxtalktoday.tv)

**The Tax Company**  
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100, Torrance, CA 90502  
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[www.thetaxcompany.us](http://www.thetaxcompany.us)

**The Phoenix Tax Group**  
1243 Alpine Road Suite 219,  
Walnut Creek, CA 94596  
phone: (800) 879-1099  
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[www.phoenixtax.com](http://www.phoenixtax.com)

**The Tax Institute**  
424 18th Street,  
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**The Tax School**  
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[www.thetaxschool.com](http://www.thetaxschool.com)

**Thomas Tax Seminars**  
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Rosa, CA 95403  
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fax: (707) 579-2122  
[www.thomastaxseminars.com](http://www.thomastaxseminars.com)

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Bozeman, MT 59715  
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## CONTACT COURSES

1040 Financial, Inc.  
2300 Chester Avenue  
Bakersfield, CA 93301  
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fax: (661) 334-1041  
[mhughes@1040financial.com](mailto:mhughes@1040financial.com)

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fax: (213) 383-3267  
[aboffice.com](http://aboffice.com)

Allen C Clark, EA  
5142 Saviers Road  
Oxnard, CA 93033  
phone: (805) 488-0196  
fax: (805) 488-8655

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Torrance, CA 90510  
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fax: (310) 377-0511  
[americanschoolsonline.com](http://americanschoolsonline.com)

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Tax Insider  
3870 Mission Ave Suite D-6  
Oceanside, CA 92054-1880  
phone: (760) 722-4858  
fax: (760) 722-4424  
[Taxinsider.com](http://Taxinsider.com)

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fax: (949) 487-7744  
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CA Chapter-Nat'l Assn. of Tax  
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fax: (760) 480-0279

CA CPA Education Foundation  
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Redwood City, CA 94065  
phone: (800) 877-5897  
fax: (650) 802-6224  
[www.educationfoundation.org](http://www.educationfoundation.org)

CA Society of Accounting &  
Tax Professionals  
1734 Bluestone Lane  
Monterey Park 91755-5822  
phone: (800) 894-8995  
fax: (626) 573-1724  
[www.csatp.org](http://www.csatp.org)

CA Society of Enrolled Agents  
3200 Ramos Circle  
Sacramento, CA 95827  
phone: (916) 366-6646  
fax: (916) 366-6674  
[www.csea.org](http://www.csea.org)

CA Society of Tax Consultants, Inc.  
2140 W. Chapman, #103  
Orange, CA 92686  
phone: (714) 634-0484  
fax: (714) 634-4975  
[www.istcsociety.org](http://www.istcsociety.org)

CA State University - Hayward  
25800 Carlos Bee Blvd.  
Hayward, CA 94542  
phone: 5108812312  
fax: 5108854817

Cabrillo College  
6500 Soquel Drive Bus.  
Comp. Sc. Division  
Aptos, CA 95003  
phone: (831) 479-6400  
fax: (831) 479-5758  
[www.cabrillo.cc.ca.us](http://www.cabrillo.cc.ca.us)

Cano Educational Services  
12809 Philadelphia St.  
Whittier, CA 90601  
phone: (562) 693-0210

Chaffey Adult School  
211 West Fifth Street  
Ontario, CA 91762  
phone: (909) 983-2010  
fax: (909) 983-9916

Chaffey College  
5885 Haven Ave.  
Rancho Cucamonga,  
CA 91737-3002  
phone: (909) 941-2698  
fax: (909) 466-2882

Compro Tax  
5349 Crenshaw Blvd.  
Los Angeles, CA 90043  
phone: (323) 292-5812  
fax: (323) 292-5816  
[comprotax.com](http://comprotax.com)

Computax Bookkeeping &  
Business Services  
PO Box 7943  
Riverside, CA 92503  
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[www.computaxpro.com](http://www.computaxpro.com)

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ExacTax, Inc.  
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CA 95812  
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[www.irs.gov/taxpros](http://www.irs.gov/taxpros)

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[www.miracosta.cc.ca.us](http://www.miracosta.cc.ca.us)

Mt. Diablo Adult Education  
1266 San Carlos Ave.  
Concord, CA 94518  
phone: (925) 685-7340  
fax: (925) 363-9757

Mt. San Jacinto College  
28237 La Piedra Road  
Menifee, CA 92584  
phone: (909) 672-6752  
fax: (909) 301-0368

National Association of Tax  
Professionals  
720 Association Drive  
Appleton, WI 54914  
phone: (920) 749-1040  
fax: (920) 749-1062  
[www.natptax.com](http://www.natptax.com)

Network Electronic Tax  
Services  
PO Box 1473  
Upland, CA 91785-1473  
phone: (909) 949-4339  
fax: (909) 944-2590

RFG Financial Training  
1522 E Fourth Street, Santa  
Ana, CA 92701  
phone: (800) 515-8893  
fax: (714) 560-8840

Royce University of  
Business & Finance  
3621 South Harbor Blvd.,  
Ste 240,  
Santa Ana, CA 92704  
phone: (714) 437-9955  
fax: (714) 437-9950  
[www.royceuniversity.com](http://www.royceuniversity.com)

San Diego City College  
1313 12th Avenue  
San Diego, CA 92101  
phone: (619) 388-3488

Santa Ana College  
1530 W. 17th Street  
Santa Ana, CA 92706

Tax Care Inc.  
1310 Monument Blvd. #D,  
Concord, CA 94520  
phone: (925) 688-1400  
fax: (925) 688-1406

The Business Masters, Inc.  
1040 E Compton Blvd.  
Compton, CA 90221  
phone: (310) 635-7653  
fax: (310) 635-1491

THG Enterprises, Inc.  
7171 Alvarado Road, Suite  
103, La Mesa, CA 91941  
phone: (619) 465-7186  
fax: (619) 465-7193  
[www.needtaxhelpnow.com](http://www.needtaxhelpnow.com)

Thomas Karl Schenerell,  
CPA, MS Tax (2090)  
930 N. Citrus Ave, Covina,  
CA 91722  
phone: (626) 858-4995  
fax: (626) 967-1392

Tri-Community Adult  
Education  
PO Box 269  
Covina, CA 91723  
phone: (626) 472-7681  
fax: (626) 472-7684  
[www.cvusd.k12.ca.us/tri-com-munity/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-com-munity/tricomhome.htm)

Yuba Community College  
15880 Dam Road Ext.  
Clearlake, CA 95422  
phone: (707) 995-7919  
fax: (707) 994-3553  
[www.yuba.cc.ca.us](http://www.yuba.cc.ca.us)

## INTERNET COURSES

American Schools  
PO Box 5161  
Torrance, CA 90510  
phone: (310) 544-2090  
fax: (310) 377-0511  
[americanschoolsonline.com](http://americanschoolsonline.com)

California Tax Institute  
5281 Laurel View Circle  
Yorba Linda, CA 92886  
phone: (800) 995-1747  
fax: (714) 777-4267  
[www.caltaxinstitute.com](http://www.caltaxinstitute.com)

Heras Income Tax School  
4664 Melrose Ave.  
Los Angeles, CA 90029  
phone: (800) 347-9470  
fax: (323) 644-7500  
[www.HerasIncomeTaxSchool.com](http://www.HerasIncomeTaxSchool.com)

Jordan & Jordan Financial  
32611 North The Old Road,  
Castaic, CA 91384  
phone: (323) 549-5436 or  
661-257-9620 fax:  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)

Mt. San Jacinto College  
28237 La Piedra Road  
Menifee, CA 92584  
phone: (909) 672-6752  
fax: (909) 301-0368

People's Income Tax, Inc.  
1801 Libbie Avenue, Ste. 100  
Richmond, VA 23226-1833  
phone: (804) 204-1040  
fax: (804) 213-4248  
[www.peoplestax.com](http://www.peoplestax.com)

Platinum Professional  
Studies  
17067 Roundhill Drive  
Huntington Beach, CA 92649  
phone: (714) 625-1040  
fax: (714) 625-4066  
[www.platinumprostudies.com](http://www.platinumprostudies.com)

## INDEPENDENT AUDITOR'S REPORT

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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, 2004 and 2003, 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, 2004 and 2003, 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 21, 2004



## STATEMENT OF FINANCIAL POSITION

*As of June 30, 2004 and 2003*

|   | <b>2004</b>       | <b>2003</b>       |
|---|-------------------|-------------------|
| <b>Assets</b>                           |                   |                   |
| <b>Current Assets</b>                   |                   |                   |
| Cash and Cash Equivalents               | \$ 312,272        | \$ 134,223        |
| Returned Checks Receivable              | 1,335             | 1,007             |
| Prepaid Expenses                        | 1,496             | 1,475             |
| Total Current Assets                    | 315,103           | 136,705           |
| <b>Investments</b>                      |                   |                   |
| Certificates of Deposit                 | 398,631           | 401,247           |
| Total Investments                       | 398,631           | 401,247           |
| <b>Fixed Assets</b>                     |                   |                   |
| Equipment, Net                          | 13,000            | 17,000            |
| Total Fixed Assets                      | 13,000            | 17,000            |
| <b>Total Assets</b>                     | <b>\$ 726,734</b> | <b>\$ 554,952</b> |
| <br><b>Liabilities and Net Assets</b>   |                   |                   |
| <b>Current Liabilities:</b>             |                   |                   |
| Accounts Payable                        | \$ 74,412         | \$ 61,074         |
| Total Current Liabilities               | 74,412            | 61,074            |
| <b>Net Assets - unrestricted</b>        | 652,322           | 493,878           |
| <b>Total Liabilities and Net Assets</b> | <b>\$ 726,734</b> | <b>\$ 554,952</b> |

*See accompanying notes to financial statements.*

## STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

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*For the Years Ended June 30, 2004 and 2003*

|                               | <b>2004</b> | <b>2003</b> |
|-------------------------------|-------------|-------------|
| <b>Revenues:</b>              |             |             |
| Registration Fees             | \$ 896,550  | \$ 801,795  |
| Late Registration Fees        | 75,660      | 65,324      |
| Provider Fees                 | 16,500      | 17,500      |
| Mailing List                  | 5,250       | 3,750       |
| Other Income                  | 2,529       | 2,006       |
| Interest                      | 3,846       | 6,015       |
| Total Revenues                | 1,000,335   | 896,390     |
| <b>Expenses:</b>              |             |             |
| Curriculum Review             | 114,986     | 119,883     |
| Board Activities              |             |             |
| Tax Preparer Services         | 14,093      | 13,509      |
| Education and Curriculum      | 28,185      | 27,023      |
| General and Administrative    | 98,652      | 94,569      |
| Total Board Activities        | 140,930     | 135,101     |
| General and Administrative    | 117,023     | 117,144     |
| Public Awareness              | 297,198     | 287,147     |
| Registration                  | 171,754     | 173,439     |
| Total Expenses                | 841,891     | 832,714     |
| <b>Increase in Net Assets</b> | 158,444     | 63,676      |
| Net assets beginning          | 493,878     | 430,202     |
| Net assets ending             | \$ 652,322  | \$ 493,878  |

*See accompanying notes to financial statements.*

## STATEMENT OF CASH FLOWS

*For the Years Ended June 30, 2004 and 2003*

|   | <b>2004</b> | <b>2003</b> |
|---|-------------|-------------|
| <b>Cash flows from operating activities</b>                                       |             |             |
| Net Income  | \$ 158,444  | \$ 63,676   |
| Adjustments to reconcile net income to net cash provided by operating activities: |             |             |
| Depreciation and amortization   | 4,000       | 3,000       |
| (Increase) decrease in accounts receivable  | (328)       | (254)       |
| (Increase) decrease prepaid expenses  | (21)        | (1,475)     |
| Increase (decrease) in accounts payable   | 13,338      | (17,257)    |
| Total adjustments   | 16,989      | (15,986)    |
| Net cash provided (used) by operating activities                                  | 175,433     | 47,690      |
| <b>Cash flow from investing activities:</b>                                       |             |             |
| Cash payments for the purchase of property  | —           | (20,000)    |
| Purchase of certificate of deposit  | (2,384)     | (64,750)    |
| Maturity of certificates of deposit   | 5,000       | —           |
| Net cash provided (used) by investing activities                                  | 2,616       | (84,750)    |
| Net increase (decrease) in cash and equivalents                                   | 178,049     | (37,060)    |
| <b>Cash and equivalents, beginning of year</b>                                    | 134,223     | 171,283     |
| <b>Cash and equivalents, end of year</b>  | \$ 312,272  | \$ 134,223  |

*See accompanying notes to financial statements.*

# NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2004 and 2003

## 1. SUMMARY OF SIGNIFICANT ACCOUNT 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 requirements, issues certificates, and approves educational programs. CTEC registered 34,391 and 32,093 tax preparers in 2004 and 2003, respectively.

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

### **Basis of Accounting**

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

### **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts 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.

### **Fixed Assets**

All fixed assets are recorded at cost. CTEC provides for depreciation using the straight-line method over the estimated useful lives of the assets, which is five years.

### **Investments**

Investments, composed of certificates of deposit,

are valued at fair value. Interest earned is reported as revenue.

### **Revenue Recognition**

Revenue is recognized when required fee is received by CTEC.

### **Reclassification**

Certain reclassifications have been made to the 2003 financial statements to conform to the 2004 presentation.

### **Income Taxes**

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

### **Cash and Cash Equivalents**

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The carrying amount of cash and cash equivalents approximates fair value due to the short-term nature of these financial instruments.

## 2. EQUIPMENT

Equipment is summarized by major classifications as follows:

|                    | 2004             | 2003             |
|--------------------|------------------|------------------|
| Computer Equipment | \$ 20,000        | \$ 20,000        |
| Less Accumulated   |                  |                  |
| Depreciation       | (7,000)          | (3,000)          |
| Equipment, Net     | <u>\$ 13,000</u> | <u>\$ 17,000</u> |

## 3. BOARD OF DIRECTORS

The California Tax Education Council is governed by a Board of directors who are: S. Elaine Lyttleton, William Geideman, Frank Cabrera, C. Lester Crawford, Michael Kirby, Thomas Carter, Joseph Salazar, Jacqueline Marazzi, David Pugh, Walter Thomas, Steven Desdier and William Reilly. There are four additional non-voting directors who are John Bishop, Scott Lawrence, Sharon McCormack and MaryBeth LaMunyon-Jones. The four non-voting directors are California Registered Tax Preparers (CRTPs).

## STATEMENT OF FUNCTIONAL EXPENSES



*For the Year Ended June 30, 2004*

|                         | CTEC TAX PREPARER SERVICES |              |                  | EDUCATION AND CURRICULUM |            | GENERAL AND ADMINISTRATIVE |                          | (MEMORANDUM ONLY) |            |
|-------------------------|----------------------------|--------------|------------------|--------------------------|------------|----------------------------|--------------------------|-------------------|------------|
|                         | Board Activities           | Registration | Public Awareness | Board Activities         | Curriculum | Board Activities           | General & Administrative | Total Expenses    | Total 2003 |
| Accounting              |                            |              |                  |                          |            |                            | \$ 11,025                | \$11,025          | \$ 7,726   |
| Advertising & Promotion |                            |              | 92,043           |                          |            |                            |                          | 92,043            | 89,864     |
| Bank Service Charges    |                            |              |                  |                          |            |                            | 2,422                    | 2,422             | 2,408      |
| Credit Card Discounts   |                            | 18,019       |                  |                          |            |                            |                          | 18,019            | 14,281     |
| Depreciation            |                            | 1,600        | 1,600            |                          | 800        |                            |                          | 4,000             | 3,000      |
| Enforcement             |                            | 10,456       |                  |                          |            |                            |                          | 10,456            | 8,723      |
| Fees & Licenses         |                            |              |                  |                          |            |                            | 25                       | 25                | 820        |
| Insurance               |                            |              |                  |                          |            |                            | 3,422                    | 3,422             | 1,948      |
| Legal                   |                            |              |                  |                          |            |                            | 1,202                    | 1,202             | 2,517      |
| Management Fee          | 9,240                      | 92,400       | 92,400           | 18,480                   | 92,400     | \$64,680                   | 92,400                   | 462,000           | 462,000    |
| Meetings & Conferences  | 1,806                      |              |                  | 3,613                    |            | 12,647                     |                          | 18,066            | 11,974     |
| Miscellaneous           |                            |              |                  |                          |            |                            | 38                       | 38                | 1,357      |
| Outside Consultants     | 250                        |              | 60,000           | 500                      | 14,100     | 1,750                      |                          | 76,600            | 81,967     |
| Postage                 |                            | 17,369       | 10,110           |                          |            |                            | 789                      | 28,268            | 18,523     |
| Printing                |                            | 20,413       | 24,879           |                          |            |                            | 5,429                    | 50,721            | 47,203     |
| Telephone & Fax         | 4                          |              | 4,669            | 7                        |            | 26                         | 134                      | 4,840             | 7,539      |
| Travel                  |                            |              |                  |                          |            |                            |                          |                   | 157        |
| Mileage                 | 258                        |              |                  | 516                      |            | 1,804                      | 72                       | 2,650             | 2,844      |
| Airfare                 | 448                        |              |                  | 896                      |            | 3,137                      |                          | 4,481             | 4,562      |
| Hotel                   | 1,354                      |              |                  | 2,708                    |            | 9,480                      |                          | 13,542            | 15,422     |
| Per Diem                | 560                        |              |                  | 1,120                    |            | 3,919                      | 50                       | 5,649             | 5,323      |
| Cab                     | 95                         |              |                  | 190                      |            | 665                        |                          | 950               | 608        |
| Parking                 | 78                         |              |                  | 155                      |            | 544                        | 15                       | 792               | 1,303      |
| Other                   |                            |              |                  |                          | 1,937      |                            |                          | 1,937             |            |
| Web Page                |                            | 3,577        | 3,577            |                          | 1,789      |                            |                          | 8,943             | 34,687     |
| Internet Connection     |                            | 7,920        | 7,920            |                          | 3,960      |                            |                          | 19,800            | 5,958      |
|                         | \$ 14,093                  | \$ 171,754   | \$ 297,198       | \$ 28,185                | \$ 114,986 | \$ 98,652                  | \$ 117,023               | \$ 841,891        | \$ 832,714 |