

STATEMENT OF MISSION

In order to provide for the public benefit, the California Tax Education Council (CTEC) will establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance for the benefit of California residents.

— 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

As CTEC has matured, significant strides have been made in the furtherance of our mission. California Senate Bill 797, which took effect on June 23, 2008, extended our sunset review to 2012 and clarified who is and is not exempt from CTEC registration. The definition of tax preparation was expanded to include “the inputting of tax data into a computer.” Additionally, under the revised law, employees of attorneys, certified public accountants and enrolled agents can no longer sign tax returns they prepare unless they become a CTEC Registered Tax Preparer (CRTP).

Pending federal regulation of tax preparers prompted visits to CTEC by the IRS Office of Professional Responsibility and by a task force from the Government Accountability Office (GAO) who reviewed our program as a possible model for the federal program.

The Franchise Tax Board has been aggressively enforcing the CTEC registration of tax preparers. Their enforcement efforts, which are funded by CTEC, resulted in the issuance of many penalty letters and fines that have been collected.

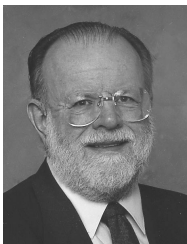
Since 1997, we have maintained the annual registration fee at \$25. This has been accomplished by efficiency in operations primarily in online registration and reporting of education. Also, the number of registrants has grown to over 42,000.

Our public relations program has generated significant media coverage of our efforts to increase the public awareness of the need to have responsible and educated tax preparers.

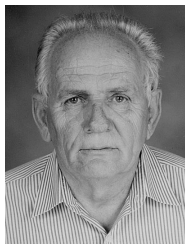
CTEC would not be a success today if it were not for the support of the California State Legislature, the volunteers who serve on the Council, its administrative staff, as well as the CRTPs it represents. I thank them all for their hard work and support. It has been an honor to serve as your Chair for the past two years.

William Geideman, Chairman

2007 - 2008 COUNCIL MEMBERS



WILLIAM GEIDEMAN
Chairman
Appointed by:
National Association of
Enrolled Agents



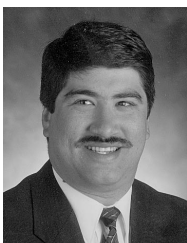
DAVID PUGH
Treasurer
CTEC Registered Tax
Preparer
Ventura



WILLIAM REILLY
Secretary
Appointed by: California
Society of Enrolled Agents



JOHN BISHOP
CTEC Registered
Tax Preparer
Oakland



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



C. LESTER CRAWFORD
CTEC Registered Tax
Preparer
Los Angeles



LILA PERRY
Appointed by: CA Society
of Accounting and Tax
Professionals



STEVEN DESDIER
Appointed by:
National Society of
Accountants
2004-2008



KENNETH HACKETT
Appointed by:
Liberty Tax Service
2005-2007



MARYBETH LAMUNYON-JONES
CTEC Registered Tax Preparer
Lemoore



SCOTT LAWRENCE
CTEC Registered Tax Preparer
Whittier
2003-2007



S. ELAINE LYTTLETON
Appointed by: CA Society of
Accounting & Tax
Professionals
1997-2007



JACQUELINE MARAZZI
Appointed by:
National Association of
Tax Practitioners



JOHN OLIVER
Appointed by: Mission
Society of Enrolled Agents



ED REDROW
Appointed by: Jackson
Hewitt Tax Services
2007-2008



ALAN SHATTUCK
Appointed by: National
Society of Tax Professionals

2007 - 2008 COUNCIL MEMBERS



DAMONE SIMMS
Appointed by Jackson
Hewitt Tax Services



LYNNE SHUPP
CTEC Registered Tax
Preparer
Roseville
2007-2008



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



JIM WRIGHT
Appointed by:
California Society of Tax
Consultants, Inc.
2006-2008

2007 - 2008 GOVERNMENT AGENCY REPRESENTATIVES

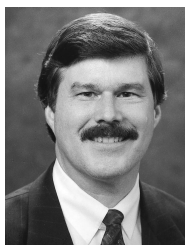


RUTH MOORE
Representative of the
California Franchise Tax Board



NEKI M. JONES
Representative of the
Internal Revenue Service
2003-2008

2007 - 2008 CTEC ADMINISTRATIVE STAFF



CHARLES L. COLE



CELESTE H. HERITAGE

PUBLIC AWARENESS BUILDS AND EXPANDS ITS ANNUAL CAMPAIGN

CTEC spends an average of \$200,000 a year (at best) for public relations and paid advertisements. Unfortunately, in the world of publicity, a \$200,000 budget can stretch only so far when it comes to developing a statewide public awareness campaign.

However, despite a limited budget, during the 2007 and 2008 tax seasons a record-breaking number of Californians saw, heard or read CTEC's message thanks to a successful bus sign and billboard advertising campaign, a revamped public relations strategy and a growing partnership with the Franchise Tax Board (FTB).

CTEC secured more than double the amount of the media coverage ever received in its 11 year history. Most of the coverage ran in California's largest cities, including Los Angeles, San Francisco, Sacramento, San Diego and Fresno.

In addition to securing advertising buys and media interviews, CTEC is working to expand its current

partnerships with the IRS and FTB, as well as form new partnerships. CTEC has been collaborating with the Board of Equalization, Employment Development Department, Better Business Bureau offices and Hispanic tax preparer associations to educate the public about CTEC and the importance of choosing a legally qualified tax preparer.

CTEC has also expanded its efforts to keep CTEC Registered Tax Preparers (CRTPs) better informed through blogs, newsletters and various events hosted by its partners.

The primary goal behind these efforts is to continue developing CTEC's public awareness campaign into a full-time project, rather than a seasonal project.

The Council believes CTEC's mission is to protect the public, to ensure the public is aware of consumer safeguards currently in place and to recognize CRTPs as qualified tax preparers.

WHAT THE MEDIA IS SAYING...

"If the preparer is not a licensed CPA, enrolled agent or tax attorney, make sure he is (CTEC) registered at www.ctec.org." — *San Francisco Chronicle*

"While even registered tax preparers can make a mistake, there's more accountability... The emphasis (for tax preparer registration) is on competency." — *Sacramento Bee*

"Tax preparers who aren't licensed or registered are preparing taxes illegally. Not only that, but they lack the education and training associated with being a licensed or registered tax preparer." — *Oakland Tribune*

"The California Tax Education Council says there are thousands of illegal tax preparers doing business in California. Considering the number of registered professionals, there is no reason to use a person who is not qualified." — *North County Times (San Diego)*

"Bill Geideman, Chairman of the California Tax Education Council, said his group should give a taxpayer confidence that the preparer is competent." — *Riverside Press Enterprise*

"Does your tax preparer have the proper credentials? Check for the CTEC symbol on a door or window, or ask for a card that has the preparer's registration number on it." — *Merced Sun Times*

ENFORCEMENT EXCEEDS EARLIER EFFORTS

When California Senate Bill 1543 took effect in 2005, there was no denying the Franchise Tax Board (FTB) had acquired a huge task as CTEC's enforcement arm to identify and catch unregistered tax preparers.

Originally FTB had estimated 10,000 unregistered tax preparers were preparing tax returns for a fee statewide; however, today FTB estimates that number has dropped to approximately 4,000 to 5,000 unregistered tax preparers.

In 2008, FTB visited 634 tax preparers statewide and identified 51 percent as unregistered, a significant increase from previous enforcement efforts (See graph). Though FTB contacted fewer tax preparers in 2008 compared to previous years, the visits were more systematic and, as a result, a higher percentage of unregistered tax preparers were identified.

Unregistered tax preparers caught breaking the law are issued a \$2,500 penalty letter from FTB and have 90 days to comply. If a tax preparer registers with CTEC by the deadline, the penalty is removed. If the

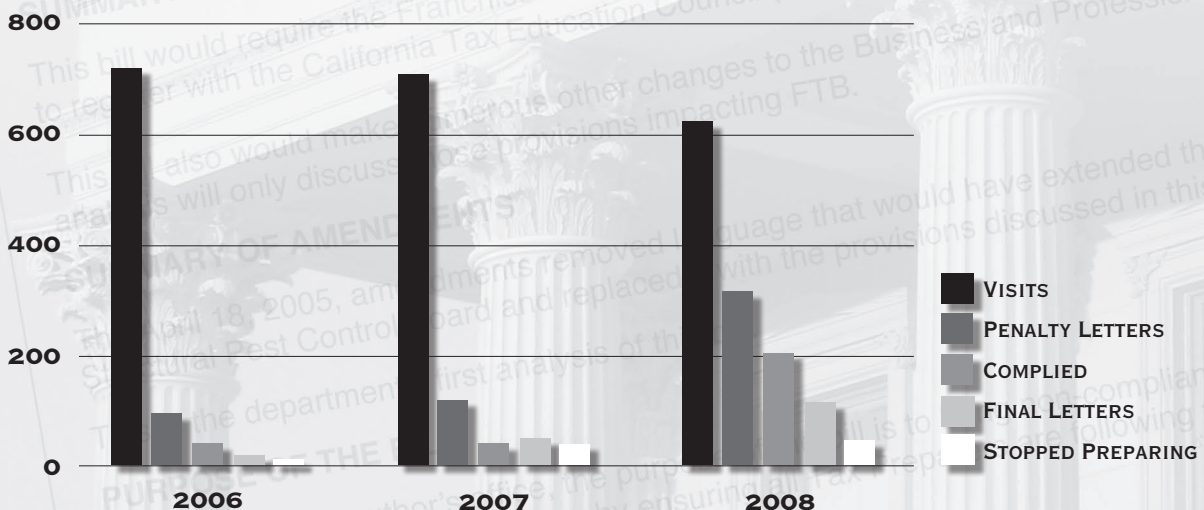
taxpayer does not comply or complies late, the \$2,500 penalty stands. In the next year, if a tax preparer fails to comply and continues to file tax returns for a fee, the penalty increases from \$2,500 to \$5,000.

Even if an unregistered tax preparer pays the penalty that does not excuse the individual from complying with the law. Unregistered tax preparers are still required to register with CTEC. If they continue to prepare returns for a fee, they will be subject to the penalty. If they agree to stop preparing returns and sign a waiver under penalty of perjury, no penalty will be issued.

Due to California budgetary constraints, CTEC agreed to pay FTB for the costs needed to implement this law. CTEC allocated \$345,000 from its 2007/2008 budget for FTB enforcement services.

Any penalty collected by FTB goes into the State of California's general fund. CTEC does not receive any of this revenue.

****CTEC results for the year ending June 30, 2008*



INCREASED REGISTRATIONS

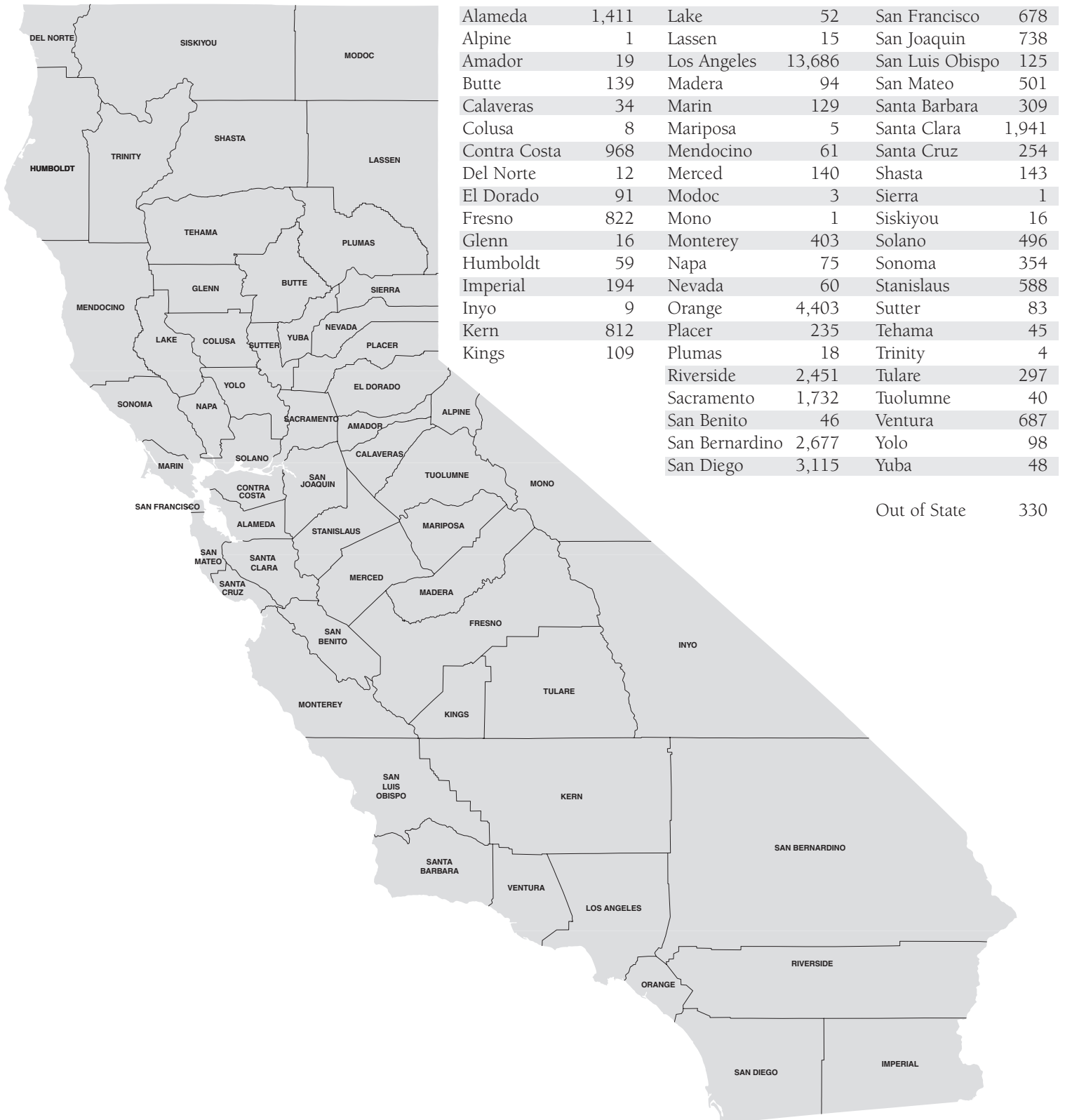
In January 1997 when CTEC took over the former Tax Preparer Program from the California Department of Consumer Affairs, there were approximately 27,000 registered tax preparers in California. As of June 30, 2008, CTEC has registered 41,881 preparers, an increase of over 14,000 preparers in eleven years. 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
07/01/07-06/30/08	41,881

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

CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS

On June 30, 2008, there were 41,881 CRTPs



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

<p>1040 Financial, Inc.** 2300 Chester Avenue Bakersfield, CA 93301 (888) 342-1040 (661) 328-1000 (Fax) www.1040financial.com/courses.shtml Turnaround Time: 24hrs. Instructional Method: C, D, I CTEC Provider #: 3007</p> <p>A&B Office Income Tax School** 2548 W. 7th Street Los Angeles, CA 90057 (213) 365-2109 (310) 893-6714 (Fax) www.aboffice.com Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 1057</p> <p>A+ Tax Educators** 1081 Camino del Rio South, Ste. 213 San Diego, CA 92108 (619) 282-6502 (619) 374-2902 (Fax) www.aplustaxeducators.com Turnaround Time: 48hrs Instructional Method: C, D CTEC Provider #: 3035</p> <p>Aaarana Business Enterprises** P.O. Box 227279 Los Angeles, CA 90022 (323) 832-0371 (323) 832-0379 (Fax) Turnaround Time: no info Instructional Method: C CTEC Provider #: 1039</p> <p>Aalpha Oomega Enterprizes Inc.** 3320 Kemper Street , Ste 202 San Diego, CA 92110 (619) 222-7551 (619) 223-7551 (Fax) www.aalphaoomega.com Turnaround Time: no info Instructional Method: C CTEC Provider #: 3065</p> <p>AA Tax Services 478 E. Santa Clara Ste.#206 San Jose, CA 95112 (408) 280-7558 Turnaround Time: no info Instructional Method: C CTEC Provider #: 3075</p> <p>ABC Adult School 12254 Cuesta Drive Cerritos, CA 90703 (562) 926-6734 Turnaround Time: no info Instructional Method: C CTEC Provider #: 1174</p>	<p>Accelerated Education Systems** 3910 Roesner Ave Redding, CA 96002 (530) 945-5401 (530) 945-5401 (Fax) www.1040taxschool.com Turnaround Time: no info Instructional Method: C, D, I CTEC Provider #: 3066</p> <p>Active Accounting, Inc** P.O. Box 1485 Anderson, CA 96007 (530) 378-8083 (530) 378-8084 (Fax) www.activetaxschool.com Turnaround Time: no info Instructional Method: C, D, I CTEC Provider #: 3054</p> <p>AES/University of Denver** 2255 East Evans Avenue, Suite 390 Denver, CO 80208-6239 (800) 426-8802 (303) 871-6358 (Fax) www.aes.du.edu Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 1066</p> <p>American Schools** PO Box 5161 Torrance, CA 90510 (310) 544-2090 (310) 377-0511 (Fax) americanschoolsonline.com Turnaround Time: 24hrs. Instructional Method: D CTEC Provider #: 1012</p> <p>American Tax Institute** PO Box 516 Lawndale, CA 90260-0516 (888) 370-8766 (310) 370-8766 (Fax) www.americanntax.us Turnaround Time: no info Instructional Method: D CTEC Provider #: 3024</p> <p>Apex Income Tax School** 12127 Mall Blvd Ste A-211 Victorville, CA 92392 (866) 957-1040 (760) 955-6434 (Fax) www.apex1040.com Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 3040</p>	<p>Best in the West Education Foundation** 696 Whiting Street Grass Valley, CA 95945 (530) 477-1426 (530) 477-0166 (Fax) Turnaround Time: no info Instructional Method: C CTEC Provider #: 2004</p> <p>BMB's Taxxperts** 1710 Broadway Sacramento, CA 95818 (916) 441-6748 (916) 441-5010 (Fax) www.tax-xperts.net Turnaround Time: no info Instructional Method: C CTEC Provider #: 3032</p> <p>Brass Tax Presentations** P. O. Box 28147 San Diego, CA 92198 (858) 487-2553 (858) 487-8245 (Fax) www.brasstax.com Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 1008</p> <p>CA Chapter-Nat'l Assn of Tax Practitioners** 401 E. Hillcrest Blvd., Suite I Inglewood, CA 90301 (323) 319-4018 (323) 297-1557 (Fax) http://www.natptax.com/ca.html Turnaround Time: no info Instructional Method: C CTEC Provider #: 2014</p> <p>CA CPA Education Foundation** 1235 Radio Road 2nd Floor Redwood City, CA 94065 (800) 922-5272 (650) 802-6224 (Fax) www.educationfoundation.org Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 2099</p> <p>CA Society of Accounting & Tax Professionals** 1734 Bluestone Lane Monterey Park, CA 91755- 5822 (800) 894-8995 (626) 573-1724 (Fax) www.csatp.org Turnaround Time: 10 days Instructional Method: C CTEC Provider #: 1093</p>	<p>CA Society of Enrolled Agents** 3200 Ramos Circle Sacramento, CA 95827 (916) 366-6646 (916) 366-6674 (Fax) www.csea.org Turnaround Time: 45 days Instructional Method: C, D CTEC Provider #: 1001</p> <p>Cabrillo College** 6500 Soquel Drive BELA Division Aptos, CA 95003 (831) 662-1914 (831) 479-5717 (Fax) www.cabrillo.edu Turnaround Time: 7 days Instructional Method: C CTEC Provider #: 2070</p> <p>Cal Tax School** P.O. Box 370891 Reseda, CA 91337 (866) 384-5420 (888) 230-4233 (Fax) www.caltaxschool.com Turnaround Time: 24hrs. Instructional Method: C, D CTEC Provider #: 3055</p> <p>California Educational Studies** 2550 West Main Street #105 Alhambra, CA 91801 (626) 457-1879 (626) 457-8852 (Fax) www.educationalstudies.com Turnaround Time: no info Instructional Method: D, I CTEC Provider #: 2089</p> <p>California Society of Tax Consultants, Inc.** 12419 Lewis St. Ste 106 Garden Grove, CA 92841 (714) 750-2782 (714) 750-2722 (Fax) www.cstcsociety.org Turnaround Time: no info Instructional Method: C, D CTEC Provider #: 1000</p> <p>California Tax Institute** 5281 Laurel View Circle Yorba Linda, CA 92886 (800) 995-1747 (714) 777-4267 (Fax) www.caltaxinstitute.com Turnaround Time: no info Instructional Method: D CTEC Provider #: 1022</p>
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Cano Educational Services**

12809 Philadelphia St
Whittier, CA 90601
(562) 693-0210
(562) 693-2492 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2069

CCH Incorporated**

4025 W Peterson
Chicago, IL 60646
(773) 866-3648
(773) 866-3084 (Fax)
www.cchgroup.com
Turnaround Time: no info
Instructional Method: D, I
CTEC Provider #: 1075

Central CO Reg. Occupational Program**

1815 South Ritchey Street
Santa Ana, CA 92705
(714) 566-8400
(714) 566-8496 (Fax)
www.ccrop.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2092

Chaffey Adult School**

211 West Fifth Street
Ontario, CA 91762
(909) 983-2010
(909) 983-9916 (Fax)
www.chaffeyadultschool.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1089

Chaffey College**

5885 Haven Ave.
Rancho Cucamonga, CA 91737
(909) 652-6826
(909) 652-6825 (Fax)
www.chaffey.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2046

Char's Income Tax Etc.**

3201 F Street, Space 130
Bakersfield, CA 93301
(661) 324-6205
(661) 324-6228 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3033

ClientWhys, Inc. (Sharpen Up & Krusemark)**

PO Box 6768
Malibu, CA 90264
(800) 442-2477
(818) 743-0551 (Fax)
www.taxcpe.com
Turnaround Time: 24hrs.** or 7 days
Instructional Method: C, D, I
CTEC Provider #: 1044

Complete Tax Service**

2662 Bechelli Lane
Redding, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.completetaxonline.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3050

Compro Tax**

5349 Crenshaw Blvd., Suite 103
Los Angeles, CA 90043
(323) 292-5812
(323) 292-5816 (Fax)
www.comprotax.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3013

Computax**

PO Box 7943
Riverside, CA 92513
(951) 637-0536
(951) 637-0543 (Fax)
www.computaxpro.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2084

Computerized Systems Company

2729 N. Broadway Ste 1
Los Angeles, CA 90031
(323) 221-1890
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1024

CPE Solutions, LLC

1911 N. U.S. Hwy 301, Ste B-140
Tampa, FL 33619
(800) 545-7601
(813) 662-3563 (Fax)
www.cpecredit.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3063

Drake Software**

235 East Palmer Street
Franklin, NC 28734
(800) 890-9500
(828) 349-5713 (Fax)
www.drakesoftware.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3038

Edward Jones**

12555 Manchester Road
St. Louis, MO 63131-3729
(314) 515-5848
(314) 515-5302 (Fax)
www.edwardjones.com/teamwork
Turnaround Time: no info
Instructional Method: I
CTEC Provider #: 3017

Five Star Services**

1001 W. Carson, Suite P
Torrance, CA 90502
(310) 783-0318
(310) 783-0048 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1010

Franchise Tax Board

PO Box 1468
Sacramento, CA 95812
(916) 845-0353
(916) 845-5340 (Fax)
www.ftb.ca.gov
Turnaround Time: no info
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
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1013

G & E Tax Institute**

36649 Little Sycamore Street
Palmdale, CA 93552
(661) 285-6611
(661) 285-5734 (Fax)
www.g-etaxinstitute.com
Turnaround Time: 48hrs.
Instructional Method: C, D
CTEC Provider #: 1006

Golden City Professional Studies**

2550 W. Main Street, Suite 105
Alhambra, CA 91801
(626) 457-8836
(626) 457-8852 (Fax)
www.goldtax.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1023

Golden State Tax Training Inst., Inc.**

P.O. Box 9010
Aurora, IL 60598
(877) 674-9290
(877) 674-9290 (Fax)
www.gstti.com
Turnaround Time: 24hrs.
Instructional Method: D
CTEC Provider #: 2040

H & E Lopez Income Tax Service**

910 Chester Ave.
Bakersfield, CA 93301
(661) 334-1040
(661) 334-1046 (Fax)
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3029

H & R Block

Tax Services, Inc.**
7604 Pacific Ave 2nd Fl,
Stockton, CA 95207
(209) 956-3765
(209) 473-8752 (Fax)
www.hrblock.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 1040

Heras Income Tax School**

1316 Wilshire Blvd
Los Angeles, CA 90017
(800) 347-9470
www.HerasTaxSchool.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2086

Inglewood Adult School**

106 E Manchester, Suite 350
Inglewood, CA 90301
(310) 330-5225
(310) 330-5218 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1085

Instant Tax Service

11262 Crenshaw Blvd
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
www.instanttaxservice.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3058

Internal Revenue Service

210 E Earll Drive, MS 4779
Phoenix, AZ 85012
(602) 207-8249
(602) 207-8088 (Fax)
www.irs.gov
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1052

Intuit (Lacerte)

5601 Headquarters Drive
Plano, TX 75024
(214) 387-2239
(214) 387-2910 (Fax)
www.lacertesoftware.com/training_and_cpe/index.cfm
Turnaround Time: 24hrs.
Instructional Method: C
CTEC Provider #: 2034

IRS Forums**

IRS - CL:NP - 1111
Constitution Ave., NW
Washington, DC 20224
(202) 662-5082
(202) 927-5253 (Fax)
www.irs.gov
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3004

IRS TEC**

24000 Avila Road, Stop 5300
Laguna Nigel, CA 92677
(949) 389-4615
(949) 389-5007 (Fax)
www.irs.gov/taxpros
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1060

**Jackson Hewitt
Tax Services****

3 Sylvan Way, 3rd Floor
Parsippany, NJ 07054
(800) 234-1040
www.jacksonhewitt.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1009

**Jennings Advisory Group,
LLC****

830 Eastern Blvd
Clarksville, IN 47129
(812) 282-7666
(866) 223-2696 (Fax)
www.taxspeaker.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3067

Jordan & Jordan Financial

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

L&R Tax Training School**

109 West Transit Street
Ontario, CA 91762
(909) 986-8372
(909) 986-8375 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3016

Liberty Tax Service**

1716 Corporate Landing
Parkway
Virginia Beach, VA 23454
(757) 493-8855 x8163
(800) 880-6432 (Fax)
www.libertytax.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2097

Lopez Tax Service, Inc.**

1588 Moffett Street Ste. F
Salinas, CA 93905
(831) 422-4888
(831) 422-4844 (Fax)
www.lopeztaxservice.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2080

Los Angeles**Harbor College****

1111 Figueroa Place
Wilmington, CA 90744
(310) 233-4000
(310) 783-0048 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3048

Los Angeles Southwest College

1600 West Imperial Highway
Los Angeles, CA 90047-4899
(323) 241-5223
(323) 241-5330 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3028

**Los Rios Community
College District****

8401 Center Parkway
Sacramento, CA 95823-5799
(916) 691-7610
(916) 691-7443 (Fax)
www.crc.losrios.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3006

Mr. Income Tax

4333 E. Slauson Avenue Suite B
Maywood, CA 90270
(323) 560-4500
(323) 622-1053 (Fax)
www.mrincometax.net
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3036

Mt. Diablo Adult Education

1266 San Carlos Ave
Concord, CA 94518
(925) 685-7340
(925) 363-9757 (Fax)
www.mdusd.k12.ca.us
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2008

Mt. San Jacinto College**

28237 La Piedra Road
Menifee, CA 92584
(951) 639-5522
(951) 301-0368 (Fax)
www.msjc.edu
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3000

MTX Financial, Inc.**

8707 Lindley Ave, Ste. D
Northridge, CA 91325
(818) 772-2277
(818) 772-2282 (Fax)
www.mtxaccounting.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3062

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

PO Box 8002
Appleton, WI 54912-8002
(920) 749-1040
(800) 747-0001 (Fax)
www.natptax.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 1067

**National Society of
Public Accountants**

1010 N. Fairfax Street
Alexandria, VA 22314
(800) 966-6679
(703) 549-2512 (Fax)
www.nsacct.org
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2094

**National Society of
Tax Professionals****

10818 NE Coxley Drive, Suite A
Vancouver, WA 98662
(360) 695-8309
(360) 695-7115 (Fax)
www.nsttp.org
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2001

National Tax Training School**

P.O. Box 767
Mahwah, NJ 07430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1025

Nava Services Group, Inc.**

430 N. El Camino Real, Suite D
San Clemente, CA 92672
(949) 361-1084
(949) 361-4396 (Fax)
www.navaservices.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3045

NBI, Inc.**

PO Box 3067
Eau Claire, WI 54702
(715) 835-8525, Ext 252
(715) 835-1405 (Fax)
www.nbi-sems.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3001

**Network Electronic
Tax Services****

PO Box 1473
Upland, CA 91785-1473
(909) 949-4339
(909) 944-2590 (Fax)
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1088

**North Coast
Financial Services****

320 Professional Center Dr,
Ste 200
Rohnert Park, CA 94928
(708) 585-8300
(707) 585-3137 (Fax)
www.ncfs8300.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3068

People's Income Tax, Inc.**

1801 Libbie Avenue, Suite 100
Richmond, VA 23226-1833
(804) 204-1040
(804) 213-4248 (Fax)
www.peoplestax.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 1071

Platinum Professional Studies**

3020 Old Ranch Parkway,
Suite 300
Seal Beach, CA 90740
(714) 625-1040
(714) 625-4066 (Fax)
www.platinumprostudies.com
Turnaround Time: 5 days
Instructional Method: D
CTEC Provider #: 2052

**Practitioners Publishing
Company (Quickfinder)****

P. O. Box 966
Ft. Worth, TX 76109-0966
(817) 332-3709
(817) 252-4008 (Fax)
www.ppc.thomson.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3039

Refunds Today**

10430 Pioneer Blvd Suite 2
Santa Fe Springs, CA 90670
(323) 261-0240
(323) 261-4224 (Fax)
www.refundstoday.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3044

RFG Financial Training

1665 E. Fourth Street, Suite
210
Santa Ana, CA 92701
(714) 560-8835
(714) 560-8840 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3023

Riverside Tax Consultants Association**

P O Box 7596
Riverside, CA 92513
(951) 485-9800
(951) 485-2692 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2036

Roni Deutch Tax Center**

4815 Watt Avenue
North Highlands, CA 95660
(866) 738-2289
(800) 979-8407 (Fax)
www.rdtc.com
Turnaround Time: no info
Instructional Method: C, I
CTEC Provider #: 3070

Sanders Tax Service

2115 Fruitvale Ave.
Oakland, CA 94601
(510) 534-6853
(510) 534-0450 (Fax)
www.ted_tax@msn.com
CTEC Provider #: 3046

San Diego City College**

1313 Park Blvd.
San Diego, CA 92101
(619) 388-3488
www.sdcity.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2006

San Diego Mesa College**

7250 Mesa College Drive
San Diego, CA 92111
(619) 388-2600
(603) 452-7511 (Fax)
www.sdmesa.sdcclcd.cc.ca.us
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3053

San Mateo County Community College

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

Spidell Publishing**

P. O. Box 61044
Anaheim, CA 92801
(714) 776-7850
(714) 776-9906 (Fax)
www.caltax.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1019

State of California Board of Equalization—Non Profit Seminars

450 N Street, RM 1902
Sacramento, CA 95814
(916) 341-7389
(916) 324-9443 (Fax)
www.boe.ca.gov
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3069

Super Lab Tax and Accounting Firm**

3683 Enochs Street
Santa Clara, CA 95051
(408) 738-8382
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3061

Tax Ease, LLC**

39270 Paseo Padre Pwy
#624
Fremont, CA 94538
(877) 829-2667
(510) 779-5251 (Fax)
www.taxeaseed.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3064

Tax Educators**

3217 S 2600 E
Salt Lake City, UT 84109-2735
(866) 755-2853
(866) 755-2853 (Fax)
www.tax-educators.com
Turnaround Time: 48hrs.
Instructional Method: C, D
CTEC Provider #: 3002

Tax Link Seminars**

2335 W. Foothill Blvd Ste 16
Upland, CA 91786
(909) 621-1982
(909) 625-4293 (Fax)
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1048

TaxResources, Inc.**

7803 Madison Avenue
B-370
Citrus Heights, CA 95610
(866) 293-9695
(866) 332-9695 (Fax)
www.taxaudit.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3027

Tax Smart University**

8825 Aero Drive, Ste103
San Diego, CA 92123
(858) 277-0775
(858) 277-0776 (Fax)
www.taxsmartuniversity.org
Turnaround Time: no info
Instructional Method: C, I
CTEC Provider #: 2079

Tax Talk Today**

5510 Cherokee Avenue,
Suite 200
Alexandria, VA 22312
(703) 642-6505
(703) 642-6005 (Fax)
www.taxtalktoday.tv
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3022

Tax Wise

(Universal Tax Systems)**

6 Mathis Drive, NW
Rome, GA 30165
(706) 625-7757
(706) 236-9168 (Fax)
www.taxwise.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3049

Team Tax Seminars

30650 Rancho California
Road, #406
Temecula, CA 92591
(951) 695-1998
(951) 699-5521 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3037

The Business Masters, Inc.

1040 E Compton Blvd.
Compton, CA 90221
(310) 635-7653
(310) 635-1491 (Fax)
www.TheTaxMasters.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3015

The Phoenix Tax Group**

1160 Brickyard Cove Road,
Suite 200
Point Richmond, CA 94801
(510) 233-1099
(925) 476-3636 (Fax)
www.phoenixtax.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1082

The Tax Company**

19401 Vermont Ave Suite C
100
Torrance, CA 90502
(800) 359-1004
(310) 366-3303 (Fax)
www.thetaxcompanyonline.com
Turnaround Time: 3 days
Instructional Method: C, D
CTEC Provider #: 2081

The Tax Institute**

424 18th Street
Bakersfield, CA 93301
(661) 861-0635
(661) 633-2119 (Fax)
www.taxcollege.com
Turnaround Time: 7 days
Instructional Method: D
CTEC Provider #: 1007

The Tax School**

PO Box 525
Newark, CA 94560
(510) 796-1188
(510) 796-1711 (Fax)
www.thetaxschool.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1003

Thomson Tax & Accounting,

Professional Software & Services**

7322 Newman Blvd
Dexter, MI 48130
(800) 968-0600
(734) 302-3260 (Fax)
www.cs.thomson.com
Turnaround Time: 45 days
Instructional Method: C, D
CTEC Provider #: 3051

Tri-Community Adult Education**

P.O. Box 269
Covina, CA 91723
(626) 472-7681
(626) 472-7684 (Fax)
www.cvsd.k12.ca.us/tricommu-nity/tricomhome.htm
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1004

Tri Tax

637 E. Albertoni Street,
Suite 104
Carson, CA 90746
(888) 482-9252
(310) 327-9141 (Fax)
www.incometaxclass.com
CTEC Provider #: 3041

Universal

Accounting Center

5250 South Commerce
Drive, Ste. 100
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universaltaxschool.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3060

Wiseguides, Inc.

2796 Greenspire Ln
Akron, OH 44333
(330) 475-0407
(330) 475-0409 (Fax)
www.wiseguides.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2012

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

1040 Financial, Inc.**

2300 Chester Avenue
Bakersfield, CA 93301
(888) 342-1040
(661) 328-1000 (Fax)
www.1040financial.com/courses.shtml
Turnaround Time: 24hrs.
Instructional Method: C, D, I
CTEC Provider #: 3007

A&B Office

Income Tax School**

2548 W. 7th Street
Los Angeles, CA 90057
(213) 365-2109
(310) 893-6714 (Fax)
www.aboffice.com
Turnaround Time: no info
Instructional Method: C, D
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
Turnaround Time: 48hrs.
Instructional Method: C, D
CTEC Provider #: 3035

Aaarana Business

Enterprises**

P.O. Box 227279
Los Angeles, CA 90022
(323) 832-0371
(323) 832-0379 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1039

Aalpha Oomega

Enterprizes Inc.**

3320 Kemper Street, Ste 202
San Diego, CA 92110
(619) 222-7551
(619) 223-7551 (Fax)
www.aalphaoomega.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3065

ABC Adult School

12254 Cuesta Drive
Cerritos, CA 90703
(562) 926-6734
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1174

AA Tax Service

478 E. Santa Clara St #206
San Jose, CA 95112
(408) 280-7558
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1175

**Accelerated Education
Systems****

3910 Roesner Ave
Redding, CA 96002
(530) 945-5401
(530) 945-5401 (Fax)
www.1040taxschool.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3066

Active Accounting, Inc**

P.O. Box 1485
Anderson, CA 96007
(530) 378-8083
(530) 378-8084 (Fax)
www.activetaxschool.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3054

All Trade School**

16911 Bellflower Blvd., Ste. 210
Bellflower, CA 90706
(800) 317-5318
(562) 866-5036 (Fax)
www.latinschools@aol.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3057

American Schools**

PO Box 5161
Torrance, CA 90510
(310) 544-2090
(310) 377-0511 (Fax)
www.americanschoolsonline.com
Turnaround Time: 24hrs.
Instructional Method: D
CTEC Provider #: 1012

Apex Income Tax School**

12127 Mall Blvd Ste A-211
Victorville, CA 92392
(866) 957-1040
(760) 955-6434 (Fax)
www.apex1040.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3040

Azteca Tax Service

16540 Harbor Blvd., Suite J
Fountain Valley, CA 92708
(714) 839-4976
(714) 839-1446 (Fax)
CTEC Provider #: 3030

BMB's Taxxperts**

1710 Broadway
Sacramento, CA 95818
(916) 441-6748
(916) 441-5010 (Fax)
www.tax-xperts.net
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3032

CA Society of

Enrolled Agents**

3200 Ramos Circle
Sacramento, CA 95827
(916) 366-6646
(916) 366-6674 (Fax)
www.csea.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1001

Cabrillo College**

6500 Soquel Drive BELA
Division
Aptos, CA 95003
(831) 662-1914
(831) 479-5717 (Fax)
www.cabrillo.edu
Turnaround Time: 7 days
Instructional Method: C
CTEC Provider #: 2070

California Society of

Tax Consultants, Inc.**

2050 W. Chapman, #114
Orange, CA 92868
(714) 634-0484
(714) 634-4975 (Fax)
www.cstcsociety.org
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1000

California Tax Institute**

5281 Laurel View Circle
Yorba Linda, CA 92886
(800) 995-1747
(714) 777-4267 (Fax)
www.caltaxinstitute.com
Turnaround Time: 24hrs.
Instructional Method: D
CTEC Provider #: 1022

California Tax Service**

933 Niles Street
Bakersfield, CA 93305
(661) 323-0333
(661) 323-3655 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3031

Chaffey Adult School**

211 West Fifth Street
Ontario, CA 91762
(909) 983-2010
(909) 983-9916 (Fax)
www.chaffeyadulthoodschool.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1089

Chaffey College**

5885 Haven Ave.
Rancho Cucamonga,
CA 91737
(909) 652-6826
(909) 652-6825 (Fax)
www.chaffey.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2046

Char's Income Tax Etc.**

3201 F Street, Space 130
Bakersfield, CA 93301
(661) 324-6205
(661) 324-6228 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3033

College of the Sequoias**

915 South Mooney Blvd
Visalia, CA 93277
(559) 730-3936
(559) 730-3984 (Fax)
www.cos.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2033

Complete Tax Service**

2662 Bechelli Lane
Redding, CA 96002
(530) 221-8900
(530) 221-7952 (Fax)
www.completetaxonline.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3050

Compro Tax**

5349 Crenshaw Blvd., Suite 103
Los Angeles, CA 90043
(323) 292-5812
(323) 292-5816 (Fax)
www.comprotax.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3013

Computax**
PO Box 7943
Riverside, CA 92513
(951) 637-0536
(951) 637-0543 (Fax)
www.computaxpro.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2084

First Tax Service
1879 Lundy Ave Ste 128
San Jose, CA 951431
(408) 493-9999
(408) 270-9993 (Fax)
www.firsttaxservice.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3026

Five Star Services**
1001 W. Carson, Suite P
Torrance, CA 90502
(310) 783-0318
(310) 783-0048 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1010

Foothill College**
12345 El Monte Road
Los Altos Hills, CA 94022
(650) 949-7332
(650) 949-7422 (Fax)
www.foothill.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3043

G & E Tax Institute**
36649 Little Sycamore Street
Palmdale, CA 93552
(661) 285-6611
(661) 285-5734 (Fax)
www.g-etaxinstitute.com
Turnaround Time: 48hrs.
Instructional Method: C, D
CTEC Provider #: 1006

GM Tax School
1512 Butler Ave, Apt. 1
Los Angeles, CA 90025
(310) 613-7635
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3056

Golden City Professional Studies**
2550 W. Main Street, Suite 105
Alhambra, CA 91801
(626) 457-8836
(626) 457-8852 (Fax)
www.goldtax.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1023

H & E Lopez Income Tax Service
910 Chester Ave.
Bakersfield, CA 93301
(661) 334-1040
(661) 334-1046 (Fax)
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3029

H & R Block Tax Services, Inc.**
7604 Pacific Ave 2nd Fl,
Stockton, CA 95207
(209) 956-3765
(209) 473-8752 (Fax)
www.hrblock.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1040

Heald Colleges**
670 Howard Street
San Francisco, CA 94105
(415) 808-1400
(415) 808-1594 (Fax)
www.heald.edu
Turnaround Time: 45 days
Instructional Method: C
CTEC Provider #: 2018

Heras Income Tax School**
1316 Wilshire Blvd
Los Angeles, CA 90017
(800) 347-9470
www.HerasTaxSchool.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2086

Imperial Valley Regional Occupational Program (IVROP)**
687 State Street
El Centro, CA 92243
(760) 482-2600
(760) 482-2750 (Fax)
www.ivrop.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3052

Inglewood Adult School**
106 E Manchester, Suite 350
Inglewood, CA 90301
(310) 330-5225
(310) 330-5218 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1085

Instant Tax Service
11262 Crenshaw Blvd
Inglewood, CA 90303
(323) 757-6900
(323) 757-6091 (Fax)
www.instanttaxservice.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3058

International Career Development Center**
5422 Sunset Blvd
Los Angeles, CA 90027
(323) 468-0404
(323) 468-0420 (Fax)
www.learncareer.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1035

Jackson Hewitt Tax Services**
3 Sylvan Way, 3rd Floor
Parsippany, NJ 07054
(800) 234-1040
www.jacksonhewitt.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1009

Jordan & Jordan Financial
32611 North The Old Road
Castaic, CA 91384
(661) 257-9620
(661) 257-0547 (Fax)
www.AFinancialConquest.com
Turnaround Time: no info
Instructional Method: C, D
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/ESCUELATAXES.html
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3016

Latino Servicios, LLC**
1450 Fruitvale Ave, Ste. G
Oakland, CA 94601
(510) 434-2011
(510) 434-2015 (Fax)
www.latino-taxes.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3047

Liberty Tax Service**
1716 Corporate Landing Parkway
Virginia Beach, VA 23454
(757) 493-8855 x8163
(800) 880-6432 (Fax)
www.libertytax.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2097

Lincoln Education Center**
11262 Garden Grove Blvd.
Garden Grove, CA 92843
(714) 534-4548
(714) 530-4164 (Fax)
www.ggadulthoodeducation.org
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3012

Lopez Tax Service, Inc.**
1588 Moffett Street Ste. F
Salinas, CA 93905
(831) 422-4888
(831) 422-4844 (Fax)
www.lopeztaxservice.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 2080

Los Angeles Harbor College**
1111 Figueroa Place
Wilmington, CA 90744
(310) 233-4000
(310) 783-0048 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3048

Los Angeles Southwest College
1600 West Imperial Highway
Los Angeles, CA 90047-4899
(323) 241-5223
(323) 241-5330 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3028

Los Rios Community College District**
8401 Center Parkway
Sacramento, CA 95823-5799
(916) 691-7610
(916) 691-7443 (Fax)
www.crc.losrios.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3006

Mira Costa College Business Dept.**
Business Dept,
One Barnard Drive
Oceanside, CA 92056-3899
(760) 757-2121 x6388
(760) 795-6770 (Fax)
www.miracosta.edu/Instruction/Accounting
Turnaround Time: 10 days
Instructional Method: C, D
CTEC Provider #: 1074

Montecito Financial Services, Inc.**

300 W. Glenoaks Blvd, #200
Glendale, CA 91202
(818) 242-4888
(818) 242-1060 (Fax)
www.roberthalltaxes.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3059

Mr. Income Tax

4333 E. Slauson Avenue Suite B
Maywood, CA 90270
(323) 560-4500
(323) 622-1053 (Fax)
www.mrincometax.net
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3036

Mt. Diablo Adult Education

1266 San Carlos Ave
Concord, CA 94518
(925) 685-7340
(925) 363-9757 (Fax)
www.mdusd.k12.ca.us
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2008

Mt. San Jacinto College**

28237 La Piedra Road
Menifee, CA 92584
(951) 639-5522
(951) 301-0368 (Fax)
www.msjc.edu
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3000

MTX Financial, Inc.**

8707 Lindley Ave, Ste. D
Northridge, CA 91325
(818) 772-2277
(818) 772-2282 (Fax)
www.mtxaccounting.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3062

National Tax Training School**

P.O. Box 767
Mahwah, NJ 07430
(201) 684-0828
(201) 684-0829 (Fax)
www.nattax.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 1025

Nava Services Group, Inc.**

430 N. El Camino Real, Suite D
San Clemente, CA 92672
(949) 361-1084
(949) 361-4396 (Fax)
www.navaservices.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3045

Network Electronic Tax Services**

PO Box 1473
Upland, CA 91785-1473
(909) 949-4339
(909) 944-2590 (Fax)
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1088

North Coast Financial Services**

320 Professional Center Dr,
Ste 200
Rohnert Park, CA 94928
(708) 585-8300
(707) 585-3137 (Fax)
www.ncfs8300.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3068

People's Income Tax, Inc.**

1801 Libbie Avenue, Suite 100
Richmond, VA 23226-1833
(804) 204-1040
(804) 213-4248 (Fax)
www.peoplesstax.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 1071

Platinum

Professional Studies**

3020 Old Ranch Parkway,
Suite 300
Seal Beach, CA 90740
(714) 625-1040
(714) 625-4066 (Fax)
www.platinumprostudies.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 2052

Raven Paul & Company, Inc.

667 Cliffside Drive
San Dimas, CA 91773
(909) 394-6760
(909) 971-0275 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3042

Refunds Today**

10430 Pioneer Blvd Suite 2
Santa Fe Springs, CA 90670
(323) 261-0240
(323) 261-4224 (Fax)
www.refundstoday.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3044

RFG Financial Training

1665 E. Fourth Street,
Suite 210
Santa Ana, CA 92701
(714) 560-8835
(714) 560-8840 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3023

Roni Deutch Tax Center**

4815 Watt Avenue
North Highlands,
CA 95660
(866) 738-2289
(800) 979-8407 (Fax)
www.rdtc.com
Turnaround Time: no info
Instructional Method: C, I
CTEC Provider #: 3070

San Diego City College**

1313 Park Blvd.
San Diego, CA 92101
(619) 388-3488
www.sdcity.edu
Turnaround Time: 30 days
Instructional Method: C
CTEC Provider #: 2006

San Diego Mesa College**

7250 Mesa College Drive
San Diego, CA 92111
(619) 388-2600
(603) 452-7511 (Fax)
www.sdmesa.sdccd.cc.ca.us
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3053

Sanders Tax Service**

2115 Fruitvale Ave
Oakland, CA 94601
(510) 534-6853
(510) 534-0450 (Fax)
Turnaround Time: 10 days
Instructional Method: C, D
CTEC Provider #: 3046

Santa Ana College

1530 W. 17th Street
Santa Ana, CA 92706
(714) 564-6762
(714) 564-6133 (Fax)
www.rsccd.blackboard.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2019

Super Lab Tax and Accounting Firm**

3683 Enochs Street
Santa Clara, CA 95051
(408) 738-8382
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3061

Tesfa Group

8209 International
Oakland, CA 94607
(510) 632-6060
(510) 632-6446
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3071

The Business Masters, Inc.

1040 E Compton Blvd.
Compton, CA 90221
(310) 635-7653
(310) 635-1491 (Fax)
www.TheTaxMasters.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3015

Tri-Community Adult Education**

P.O. Box 269
Covina, CA 91723
(626) 472-7681
(626) 472-7684 (Fax)
www.cvusd.k12.ca.us/tricomcommunity/tricomhome.htm
Turnaround Time: 10 days
Instructional Method: C
CTEC Provider #: 1004

The Tax Company**

19401 Vermont Ave
Suite C 100
Torrance, CA 90502
(800) 359-1004
(310) 366-3303 (Fax)
www.thetaxcompanyonline.com
Turnaround Time: 3 days
Instructional Method: D
CTEC Provider #: 2081

Tri Tax

637 E. Albertoni Street,
Suite 104
Carson, CA 90746
(888) 482-9252
(310) 327-9141 (Fax)
www.incometaxclass.com
CTEC Provider #: 3041

Universal

Accounting Center

5250 South Commerce Drive,
Ste. 100
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universaltaxschool.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3060

Yuba Community College**

15880 Dam Road Ext.
Clearlake, CA 95422
(707) 995-7919
(707) 994-3553 (Fax)
www.yuba.edu
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2003

INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying statements of financial position of the California Tax Education Council (a nonprofit organization) as of June 30, 2008 and 2007, 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, 2008 and 2007, 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 activities – budget to actual on page 24 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
September 16, 2008

STATEMENT OF FINANCIAL POSITION

June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 197,976	\$ 62,198
Certificates of Deposit	400,000	800,000
Prepaid Expenses	<u>1,496</u>	<u>1,496</u>
Total Current Assets	599,472	863,694
 Fixed Assets		
Equipment, Net	<u>16,256</u>	<u>1,000</u>
 Total Assets	 <u>\$ 615,728</u>	 <u>\$ 864,694</u>
 Liabilities and Net Assets		
 Current Liabilities:		
Accounts Payable	\$ 8,737	\$ 106,788
Sales Tax Payable	<u>426</u>	<u>348</u>
Total Current Liabilities	9,163	107,136
 Net Assets - Unrestricted	 <u>606,565</u>	 <u>757,558</u>
 Total Liabilities and Net Assets	 <u>\$ 615,728</u>	 <u>\$ 864,694</u>

See accompanying notes to financial statements.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

For the Years Ended June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Revenues:		
Registration Fees	\$ 1,074,219	1,016,579
Late Registration Fees	126,724	124,461
Provider Fees	30,250	20,050
Mailing List	9,250	6,000
Other Income	1,974	1,603
Interest	<u>51,811</u>	<u>31,070</u>
Total Revenues	<u>1,294,228</u>	<u>1,199,763</u>
Expenses:		
Board Activities	121,077	107,562
General and Administrative	99,363	100,134
Communication and Technology	43,400	44,193
Curriculum Provider Committee	65,724	44,057
Budget and Finance Committee	-	1,642
Executive Committee	6,285	4,207
Governmental Relations Committee	370,150	353,971
Public Awareness Committee	373,404	345,629
Tax Preparer Committee	<u>365,818</u>	<u>245,698</u>
Total Expenses	<u>1,445,221</u>	<u>1,247,093</u>
Increase (Decrease) in Net Assets	<u>(150,993)</u>	<u>(47,330)</u>
Net Assets Beginning	<u>757,558</u>	<u>804,888</u>
Net Assets Ending	<u>\$ 606,565</u>	<u>\$ 757,558</u>

See accompanying notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year ended June 30, 2008

	Board Activities	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance	Executive Committee	Governmental Relations Committee	Public Awareness	Tax Preparer Committee	Total Expenses
Accounting	\$ -	\$ 3,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,525
Advertising and Promotion								303,155		303,155
Bank Service Charges		951								951
Credit Card Discounts									52,871	52,871
Depreciation				930				1,859	1,859	4,648
Enforcement							281,989			281,989
Fees and Licenses		150								150
Insurance		3,340								3,340
Legal		630								630
Management Fee	81,000	81,000	27,000	27,000	-	-	81,000	27,000	216,000	540,000
Meetings and Conferences	15,040			9,339		136	-	289		24,804
Miscellaneous		1,720			-					1,720
Outside Consultants				28,121			-		4,923	33,044
Postage	-	1,109							44,750	45,859
Printing		501				6,149		36,561	45,415	88,626
Telephone and Fax	-			334		-	-	4,078	-	4,412
Travel							7,161	462		7,623
Mileage	3,055									3,055
Airfare	3,397									3,397
Hotel	13,906									13,906
Per Diem	3,600									3,600
Cab	423									423
Parking	656									656
Web Page			16,400							16,400
Internet Connection		6,437								6,437
Total Expenses	\$ 121,077	\$ 99,363	\$ 43,400	\$ 65,724	\$ -	\$ 6,285	\$ 370,150	\$ 373,404	\$ 365,818	\$ 1,445,221

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ (150,993)	\$ (47,330)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	4,648	4,000
Decrease (increase) in accounts receivable	-	3,405
Decrease (increase) in prepaid expense	-	-
Increase (decrease) in accounts payable	<u>(97,972)</u>	<u>77,998</u>
Net cash from operating activities	<u>(244,317)</u>	<u>38,073</u>
Cash Flows from Investing Activities		
Proceeds from the sale of investment	400,000	(32,140)
Purchase of fixed assets	<u>(19,905)</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>380,095</u>	<u>(32,140)</u>
Net increase (decrease) in cash	135,778	5,933
Cash and Cash Equivalents:		
Cash and Cash Equivalents, Beginning	<u>62,198</u>	<u>56,265</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 197,976</u></u>	<u><u>\$ 62,198</u></u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2008 and 2007

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 and bond requirements, issues certificates, and approves educational programs. CTEC registered 41,881 and 40,565 tax preparers in 2008 and 2007, 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. Depreciation expense

for the year ended June 30, 2008 was \$3,701. Depreciation expense for the year ended June 30, 2007 was \$4,000.

CTEC capitalizes all expenditures in excess of \$500 for property and equipment at cost.

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 the Council, 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.

Revenue Recognition

Revenue is recognized when required fee is received by CTEC.

Income Taxes

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

Reclassification

Certain 2007 amounts have been reclassified to conform with the 2008 financial statement presentation.

2. CASH AND CASH EQUIVALENTS

Cash and 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, 2008, cash and equivalents included \$220,534 held in commercial banks of which \$100,000 was insured by the Federal Deposit Insurance Corporation. Cash and equivalents exclude cash designated or restricted for the endowment fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. CASH AND CASH EQUIVALENTS (CONTINUED)

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:

	2008	2007
Bank Accounts and Cash	\$ 23,531	\$ 37,737
Money Market Funds	174,445	24,461
Total Cash and Cash Equivalents	<u>\$ 197,976</u>	<u>\$ 62,198</u>

3. CERTIFICATES OF DEPOSITS

CTEC's certificates of deposit mature as follows:

	Maturity Date
\$100,000	August 15, 2008
100,000	October 3, 2008
100,000	November 14, 2008
100,000	November 21, 2008
<u>\$ 400,000</u>	

At June 30, 2008, certificates of deposit included \$400,000 held in commercial banks of which \$400,000 was insured by the Federal Deposit Insurance Corporation.

4. FIXED ASSETS

Fixed assets as of June 30, 2008 were as follows:

	June 30, 2007	Additions	Deletions	June 30, 2008
Computer Equipment	\$ 20,000	\$ 19,905		\$ 39,905
Total Assets	20,000	19,905	-	39,905
Less: Accumulated Depreciation	(19,000)	(4,649)		(23,649)
Fixed Assets, net	<u>\$ 1,000</u>	<u>\$ 15,256</u>	<u>\$ -</u>	<u>\$ 16,256</u>

Fixed assets as of June 30, 2007 were as follows:

	June 30, 2006	Additions	Deletions	June 30, 2007
Computer Equipment	\$ 20,000			\$ 20,000
Total Assets	20,000	-	-	20,000
Less: Accumulated Depreciation	(15,000)	(4,000)		(19,000)
Fixed Assets, net	<u>\$ 5,000</u>	<u>\$ (4,000)</u>	<u>\$ -</u>	<u>\$ 1,000</u>

5. BOARD OF DIRECTORS

The California Tax Education Council is governed by a Board of directors who are: William Geideman, David Pugh, William Reilly, John Bishop, Frank Cabrera, C. Lester Crawford, Steven Desdier, Aaron Gray, MaryBeth LaMunyon-Jones, Lila Perry, John Oliver, Damone Simms, Jacqueline Marazzi, Alan Shattuck, Heather Smith, Walter Thomas, and Jim Wright.

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

*The California Tax Education Council
Budget v. Actual
For the Year Ended June 30, 2008*

	Budget	Actual	Variance
Revenues:			
Registration Fees	\$ 1,011,000	\$ 1,074,219	\$ 63,219
Late Registration Fees	123,000	126,724	3,724
Provider Fees	27,500	30,250	2,750
Mailing List	4,500	9,250	4,750
Other Income	1,350	1,974	624
Interest	35,000	51,811	16,811
Total Revenues	1,202,350	1,294,228	91,878
Expenses:			
Board Activities	115,250	121,077	5,827
General and Administrative	114,950	99,363	(15,587)
Communication and Technology	43,400	43,400	-
Curriculum Provider Committee	67,080	65,724	(1,356)
Budget and Finance Committee	500	-	(500)
Executive Committee	5,000	6,285	1,285
Governmental Relations Committee	448,000	370,150	(77,850)
Public Awareness Committee	389,284	373,404	(15,880)
Tax Preparer Committee	361,859	365,818	3,959
Total Expenses	1,545,323	1,445,221	(100,102)
Increase in Net Assets	(342,973)	(150,993)	<u>\$ 191,980</u>
Net Assets Beginning	757,558	757,558	
Net Assets Ending	<u>\$ 414,585</u>	<u>\$ 606,565</u>	