
2 0 0 8 - 2 0 0 9

A N N U A L

R E P O R T



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 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 Tax Payers.

— CALIFORNIA TAX EDUCATION COUNCIL

CONTENTS

INTRODUCTION	2	ANOTHER GREAT REGISTRATION YEAR!	7
MESSAGE FROM THE CHAIR	3	CTEC REGISTERED TAX PREPARERS BY COUNTIES	8
COUNCIL MEMBERS	4-5	CTEC APPROVED PROVIDERS	9-15
GOVERNMENT AGENCY REPRESENTATIVES AND CTEC ADMINISTRATIVE STAFF	5	INDEPENDENT AUDITOR'S REPORT	16
FTB ENFORCEMENT GROWS HIGHER AND STRONGER	6	FINANCIAL STATEMENTS	17-23

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

Since our inception in 1997, the main focus of the California Tax Education Council has been to protect consumers and I am proud to say it is a focus that is finally gaining attention from the federal government.

This year the IRS announced plans to make a recommendation to the President and Treasury Secretary that a national standard should be required for paid tax preparers. CTEC participated in an IRS panel discussion in September regarding tax preparer oversight and the timing to share our experiences, quite frankly, could not have been better.

The number of CTEC-registered tax preparers (CRTPs) increased to more than 44,000 during our 2008/2009 cycle. CRTPs are currently the second largest group of professional tax preparers in California next to certified public accountants.

Our enforcement partner, the California Franchise Tax Board, continues to increase the number of visits to tax preparation offices each year, which has

helped bring a record number of unregistered tax preparers into compliance.

A policy revision will be implemented in 2010 for CTEC to suspend, revoke or deny registrations if CRTPs or new applicants are found guilty of unprofessional conduct. The new policy will benefit consumers by ensuring dishonest tax preparers are excluded from the CTEC database.

In addition to stronger enforcement procedures, CRTPs must now complete two hours of ethics courses each year as part of their 20-hour continuing education requirement.

The goal of the new policies is to take the public perception of CRTPs to a new level so when consumers hear or see the CRTP designation, they know it means the tax preparer is educated, bonded and ethical.

I thank everyone for their hard work and support. It has been an honor to serve as your Chair for the past year.

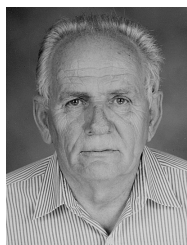
Walter C. Thomas, Chairman

2008 - 2009 COUNCIL MEMBERS



WALTER C. THOMAS
Chairman

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



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.



ROSE A. CARTE
Appointed by: California Society of
Tax Consultants, Inc.



C. LESTER CRAWFORD
CTEC Registered Tax Preparer
Los Angeles



ELSA EBRO
Appointed by: Liberty Tax Service



WILLIAM GEIDEMAN
Appointed by: National
Association of Enrolled Agents



AARON GRAY
CTEC Registered Tax Preparer
Long Beach



TIM HENRY
Appointed by:
Jackson Hewitt Tax Service



MARYBETH LAMUNYON-JONES
CTEC Registered Tax Preparer
Lemoore

2008 - 2009 COUNCIL MEMBERS



JACQUELINE MARAZZI
Appointed by: National
Association of Tax Practitioners



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



SUSAN McMILLEN
CTEC Registered Tax Preparer
Palm Desert



JOHN OLIVER
Appointed by: Mission Society of
Enrolled Agents



ALAN SHATTUCK
Appointed by: National Society of
Tax Professionals



STEPHEN VAN SICKLE
Appointed by: National Society of
Accountants

2008 - 2009 GOVERNMENT AGENCY REPRESENTATIVES

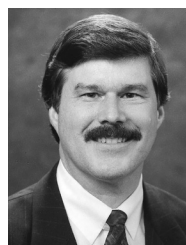


RUTH MOORE
Representative of the
California Franchise Tax Board



CRISTELLA SANCHEZ
Representative of the Internal
Revenue Service

2008 - 2009 CTEC ADMINISTRATIVE STAFF



CHARLES L. COLE



CELESTE H. HERITAGE

FTB ENFORCEMENT GROWS HIGHER AND STRONGER

When California Senate Bill 1543 took effect in 2005, there was no denying the Franchise Tax Board (FTB) inherited a huge task to identify and catch unregistered tax preparers. The partnership was a first-of-its-kind feat, but it did not come easy or without a price.

First, FTB had to start from scratch in its mission to find unregistered tax preparers. Until 2005, this type of enforcement did not exist. The first two years of enforcement can best be compared to the search for a needle in a haystack.

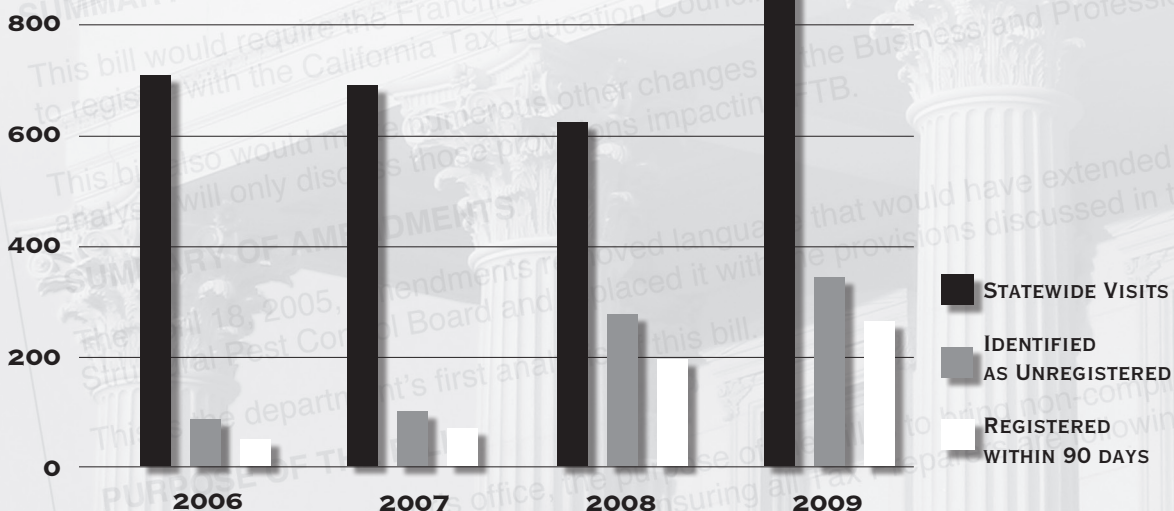
Second, due to state budget constraints, CTEC had no choice but to pay for FTB enforcement. To top it off, all penalty fees collected by FTB go into the state's general fund. CTEC does not receive any financial return on its investment.

Despite a few complications, a lot has been accomplished over the past four years. Last year FTB took enforcement to new heights and identified 51 percent of tax preparers it visited as unregistered. The

first two years FTB identified between 10 to 12 percent as unregistered. This year FTB visited close to 900 tax preparers statewide (the most visits to date) and identified 41 percent as unregistered.

To give enforcement more teeth, California Senate Bill 797 took effect in 2008 to better define who should and should not be registered with CTEC. Plans are also in the works to allow CTEC to suspend, revoke or refuse a registration if a CRTP or applicant has been guilty of professional misconduct. The goal of the revision is to help enforcement build more strength by preventing unlawful tax preparers to register with CTEC and, as a result, give CRTPs more credibility.

After all, if it is a top priority for CTEC to protect California taxpayers, then it has a duty to set standards so CRTPs are educated, bonded and ethical.



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, 2009, CTEC has registered 44,888 preparers, an increase of almost 18,000 preparers in twelve 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
07/01/08-06/30/09	44,888

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

CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS

On June 30, 2009, there were 44,888 CRTPs



SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

1040 Financial, Inc.**

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

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

Aardvark Tax Online

P.O. Box 602031
San Diego, CA 92160
(888) 294-1525
Turnaround Time: no info
Instructional Method: D, I
CTEC Provider #: 3083

AES/University of Denver**

2255 East Evans Avenue, Suite
390
Denver, CO 80208-6239
(800) 426-8802
(303) 871-6358 (Fax)
www.aes.du.edu
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 1066

A & S Institute of Tax Professionals

36032 Tarah Court
Winchester, CA 92596
(800) 688-0265
www.astaxinstitute.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 6184

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

ABC Adult School

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

All Trade School

16376 Mallory Drive
Fontana, CA 92335
(800) 317-5318
(562) 866-5036 (Fax)
latinschools@aol.com
Turnaround Time: 24hrs.
Instructional Method: D
CTEC Provider #: 1012

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

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

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

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

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

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

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

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

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

401 E. Hillcrest Blvd., Suite I
Inglewood, CA 90301
(323) 319-4018
(323) 297-1557 (Fax)
www.natptax.com/ca.html
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 2014

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

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

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 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

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

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

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

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

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

ClientWhys, Inc.

P.O. Box 6768
 Malibu, CA 90264
 (800) 442-2477
 (818) 743-0551 (Fax)
 Turnaround Time: no info
 Instructional Method: C, D, I
 CTEC Provider #: 1044

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

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

College of San Mateo and Skyline College

1700 W. Hillsdale Blvd.
 San Mateo, CA 94402
 (650) 574-6663
 (650) 574-6485 (Fax)
www.collegeofsanmateo.edu/accounting
 Turnaround Time: no info
 Instructional Method: C
 CTEC Provider #: 3025

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

E Tax Solutions

2465 W. Whittier Blvd., Suite 105
 Montebello, CA 90640
 (323) 721-7288
 (323) 721-7290 (Fax)
 Turnaround Time: no info
 Instructional Method: C, D
 CTEC Provider #: 3078

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

EZ Tax Education Company

26670 Tellis Place
 Hemet, CA 92544
 (951) 710-8688
 (951) 492-0925 (Fax)
 Turnaround Time: no info
 Instructional Method: C, D, I
 CTEC Provider #: 3082

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

First Tax Service

1879 Lundy Avenue, Suite 128
 San Jose, CA 95139
 (408) 493-9999
 (408) 493-9998 (Fax)
www.firsttaxservice.com
 Turnaround Time: no info
 Instructional Method: C, D, I
 CTEC Provider #: 3026

Foothill College

12345 El Monte Road
 Los Altos Hills, CA 94022
 (650) 949-7394
 (650) 948-2845 (Fax)
www.foothill.edu
 Turnaround Time: no info
 Instructional Method: C, D, I
 CTEC Provider #: 3043

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

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

Gleim Publications, Inc.

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

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 & 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

Internal Revenue Service

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

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

IRS TEC**

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

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

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

International Career Development Center

5422 Sunset Blvd.
 Los Angeles, CA 90027

(323)468-0404
(323)468-0420 (Fax)
www.learncareer.com
CTEC Provider #: 1035

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

Jennings Seminars
300 N. Sherwood Ave.
Clarksville, IN 47129
(812) 288-1513
(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

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

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

L C Green, JR
3553 Atlantic Avenue, Suite 175
Long Beach, CA 90807
(310) 515-7316
(310) 434-2015 (Fax)
www.lcgreen.net
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3080

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

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

Latino Servicios LLC
1450 Fruitvale Ave., Suite 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

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

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

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

National Tax Education
P.O. Box 1335
Palm Desert, CA 92261
(760) 341-8739
(760) 776-1245 (Fax)
www.nataxed.com
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3076

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

Pacific Northwest Tax School, Inc.
13405 NW Cornell Rd.
Portland, CA 97229
(503) 646-5600
(503) 350-0265 (Fax)
www.PnwTaxSchool.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 6180

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

National Assoc. 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

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

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

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

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

R Professional Services
4780 Mission Blvd., Suite 108
Ontario, CA 91762
(909) 465-5900
(909) 465-5940 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3094

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: no info
Instructional Method: C
CTEC Provider #: 2006

Santa Ana College

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

Turnaround Time: no info
Instructional Method: C
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 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 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 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

**TaxWorks by RedGear
Technologie**

1265 Sportsplex Drive
Kaysville, UT 84037
(801) 529-9000
(801) 593-8666 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3079

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 Income Tax School **

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

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

Tri Education Services

93 S. Jackson St., Suite 87702
Seattle, WA 98104
(888) 565-3397
(310) 327-9141 (Fax)
www.incometaxclass.com
Turnaround Time: no info
Instructional Method: C, I
CTEC Provider #: 3041

The Phoenix Tax Group**

1160 Brickyard Cove Road, Ste
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 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

**Tri-Community Adult
Education****

P.O. Box 269
Covina, CA 91723
(626) 472-7681
(626) 472-7684 (Fax)
[www.cvusd.k12.ca.us/tricomunity/
tricomhome.htm](http://www.cvusd.k12.ca.us/tricomunity/tricomhome.htm)
Turnaround Time: no info
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: C, D
CTEC Provider #: 2081

**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

Universal Accounting Center

5250 South Commerce Drive,
Suite100
Salt Lake City, UT 84107
(801) 265-3777
(801) 265-3798 (Fax)
www.universaltaxschool.com
Turnaround Time: no info
Instructional Method: D, I
CTEC Provider #: 3060

Western CPE

243 Pegasus Drive
Bozeman, MT 59718
(406) 556-0115
(206) 774-1285 (Fax)
www.wiseguides.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 2071

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+ 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

ABC Adult School
12254 Cuesta Drive
Cerritos, CA 90703
(562) 926-6734
www.abcadultschool.com
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 1174

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

A & S Institute of Tax Professionals
36032 Tarah Court
Winchester, CA 92596
(800) 688-0265
www.astaxinstitute.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 6184

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 #: 3075

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

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

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

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

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

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

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#: 3040

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 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

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

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

E Tax Solutions
2465 W. Whittier Blvd., Ste 105
Montebello, CA 90640
(323) 721-7288
(323) 721-7290 (Fax)
Turnaround Time: no info
Instructional Method: C, D
CTEC Provider #: 3078

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

Evergreen Valley College
3095 Yerba Buena Road
San Jose, CA 95135
(408) 274-7900 Ext. 6668
www.evc.edu

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

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

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

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

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

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

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

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

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

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

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

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

L C Green Jr.
3553 Atlantic Avenue Suite 175 Long Beach, CA 90807
(310) 515-7316
www.lcgreen.net
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3080

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 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. 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

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

Pacific Northwest Tax School, Inc.

13405 NW Cornell Rd.
Portland, CA 97229
(503) 646-5600
(503) 350-0265 (Fax)
www.PnwTaxSchool.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 6180

R & V Income Tax

1909 Kehoe Ave
San Mateo, CA 94401
(415) 595-3085
(415) 824-2943 (Fax)
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3073

R Professional Services

4780 Mission Blvd., Suite 108
Ontario, CA 91762
(909) 465-5900
(909) 465-5940 (Fax)
Turnaround Time: no info
Instructional Method: C
CTEC Provider #: 3094

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

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

Santa Ana College

1530 W. 17th Street
Santa Ana, CA 92706
(714) 564-6762
(714) 564-6133 (Fax)
www.rscdd.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

Tax Wise (Universal Tax Systems)

6 Mathis Drive, NW
Rome, CA 30165
(706) 290-7000
www.taxwise.com ; www.atxinc.com
Turnaround Time: no info
Instructional Method: C, D, I
CTEC Provider #: 3049

The Income Tax School**

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

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

Tax Authority USA, LLC

2424 Vista Way #203
Oceanside, CA 92054
(760) 433-924
(760) 439-9124 Fax
Taxauthorityusa.com

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 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

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

Tax Ease, LLC

39270 Paseo Padre Pwy #624
Freemont, CA 94538
(877) 829-2667
www.taxease.com
Turnaround Time: no info
Instructional Method: D
CTEC Provider #: 3064

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 Education Services

93 S. Jackson St., Suite 87702
Seattle, WA 98104
(888) 565-3397
(310) 327-9141 (Fax)
www.incometaxclass.com
Turnaround Time: no info
Instructional Method: C, I
CTEC Provider #: 3041

INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying statements of financial position of California Tax Education Council (CTEC) (a nonprofit corporation) as of June 30, 2009 and 2008, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the California Tax Education Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Tax Education Council as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of activities and changes in net assets – budget to actual on page 23 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, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets		
Cash and Cash Equivalents (Note 2)	\$ 325,577	\$ 197,976
Certificates of Deposit (Note 3)	250,000	400,000
Prepaid Expenses	<u>1,183</u>	<u>1,496</u>
Total Current Assets	576,760	599,472
 Equipment (Note 4)		
Equipment, Net	<u>12,275</u>	<u>16,256</u>
 Total Assets	 <u>\$ 589,035</u>	 <u>\$ 615,728</u>
 Liabilities and Net Assets		
 Current Liabilities:		
Accounts Payable	\$ 34,839	\$ 8,737
Sales Tax Payable	<u>886</u>	<u>426</u>
Total Current Liabilities	35,725	9,163
 Net Assets		
Net Assets - Unrestricted	<u>553,310</u>	<u>606,565</u>
 Total Liabilities and Net Assets	 <u>\$ 589,035</u>	 <u>\$ 615,728</u>

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

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Revenues:		
Registration Fees	\$ 1,122,203	\$ 1,074,219
Late Registration Fees	132,457	126,724
Provider Fees	24,075	30,250
Mailing List	5,750	9,250
Other Income	2,417	1,974
Interest	<u>31,193</u>	<u>51,811</u>
Total Revenues	<u>1,318,095</u>	<u>1,294,228</u>
Expenses:		
Board Activities	126,968	121,077
General and Administrative	99,489	99,363
Communication and Technology	64,438	43,400
Curriculum Provider Committee	68,195	65,724
Budget and Finance Committee	–	–
Executive Committee	5,967	6,285
Governmental Relations Committee	379,348	370,150
Public Awareness Committee	258,735	373,404
Tax Preparer Committee	<u>368,210</u>	<u>365,818</u>
Total Expenses	<u>1,371,350</u>	<u>1,445,221</u>
Increase (Decrease) in Net Assets	<u>(53,255)</u>	<u>(150,993)</u>
Net Assets Beginning of Year	<u>606,565</u>	<u>757,558</u>
Net Assets End of Year	<u>\$ 553,310</u>	<u>\$ 606,565</u>

STATEMENT OF FUNCTIONAL EXPENSES

For the Year ended June 30, 2009

	Board Activities	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ -	\$ 11,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,130
Advertising & Promotion	-	-	-	-	-	-	-	190,691	-	190,691
Bank Service Charges	-	1,584	-	-	-	-	-	-	-	1,584
Credit Card Fees	-	-	-	-	-	-	-	-	57,583	57,583
Depreciation	-	-	-	797	-	-	-	1,592	1,592	3,981
Enforcement	-	-	-	-	-	-	290,658	-	-	290,658
Fees & Licenses	-	20	-	-	-	-	-	-	-	20
Insurance	-	3,553	-	-	-	-	-	-	-	3,553
Legal	-	694	-	-	-	-	-	-	-	694
Management Fee	81,000	81,000	27,000	27,000	-	-	81,000	27,000	216,000	540,000
Meetings & Conferences	14,784	-	-	6,133	-	70	4,017	-	-	25,004
Miscellaneous	-	-	-	2,400	-	522	-	-	-	2,922
Outside Consultants	-	-	-	30,850	-	-	-	-	4,923	35,773
Postage	-	1,138	-	-	-	-	-	-	49,866	51,004
Printing	-	370	-	-	-	4,624	-	34,442	38,246	77,682
Telephone and Fax	40	-	-	1,015	-	-	-	3,573	-	4,628
Travel	-	-	-	-	-	751	3,673	1,437	-	5,861
Mileage	3,544	-	-	-	-	-	-	-	-	3,544
Airfare	5,079	-	-	-	-	-	-	-	-	5,079
Hotel	17,445	-	-	-	-	-	-	-	-	17,445
Per Diem	3,550	-	-	-	-	-	-	-	-	3,550
Cab	580	-	-	-	-	-	-	-	-	580
Parking	946	-	-	-	-	-	-	-	-	946
Web Page	-	-	37,438	-	-	-	-	-	-	37,438
Internet C onnection	-	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 126,968	\$ 99,489	\$ 64,438	\$ 68,195	\$ -	\$ 5,967	\$ 379,348	\$ 258,735	\$ 368,210	\$ 1,371,350

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

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ (53,255)	\$ (150,993)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	3,981	4,649
Decrease (increase) in prepaid expense	313	—
Increase (decrease) in accounts payable	26,102	(97,973)
Increase (decrease) in sales tax payable	<u>460</u>	<u>—</u>
Net Cash Provided by (used for)		
Operating Activities	(22,399)	(244,317)
Cash Flows from Investing Activities		
Proceeds from the sale of certificates of deposits	150,000	400,000
Purchase of fixed assets	<u>—</u>	<u>(19,905)</u>
Net Cash Provided by (used for)		
Investing Activities	150,000	380,095
Net increase (decrease) in cash	127,601	135,778
Cash and Cash Equivalents, Beginning of Year	197,976	62,198
Cash and Cash Equivalents, End of Year	<u><u>\$ 325,577</u></u>	<u><u>\$ 197,976</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

For the Years Ended June 30, 2009 and 2008

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 44,888 and 41,881 tax preparers in 2009 and 2008, respectively.

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

Basis of Accounting

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

Use of Estimates

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

Investments

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

Equipment

All equipment is recorded at 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, 2009 was \$3,981. Depreciation expense for the year ended June 30, 2008 was \$4,649.

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

Revenue Recognition

Revenue is recognized when required fee is received by CTEC.

Advertising and Promotion Costs

CTEC expenses advertising costs the first time the advertising occurs. CTEC uses advertising to promote its programs among its registrants as well as to attract new registrants. Advertising and promotion costs for the years ended June 30, 2009 and 2008 was \$190,691 and \$303,155, respectively. For the years ended June 30, 2009 and 2008 \$72,000 and \$72,000 was related to the hiring of an outside public relations firm, these amounts are included in advertising and promotion costs.

Income Taxes

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

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include bank accounts as well as certificates of deposit purchased with a maturity of three months or less. Interest income on the certificates of deposit is recorded as income when earned. At June 30, 2009, cash and cash equivalents included \$66,405 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation.

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

	2009	2008
Bank Accounts	\$ 66,405	\$22,544
Money Market Funds	259,172	175,432
Total Cash and Cash Equivalents	\$ 325,577	\$ 197,976

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. CERTIFICATES OF DEPOSITS

CTEC's certificates of deposit mature as of June 30, 2009:

\$ 250,000 July 15, 2009

At June 30, 2009, certificates of deposit included \$250,000 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation.

CTEC's certificates of deposit mature as of June 30, 2008:

\$100,000 August 15, 2008
 100,000 October 3, 2008
 100,000 November 14, 2008
 100,000 November 21, 2008

\$ 400,000

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. EQUIPMENT

Equipment as of June 30, 2009 was as follows:

	June 30, 2008	Additions	Deletions	June 30, 2009
Computer Equipment	\$ 39,905	\$ -	\$ -	\$ 39,905
Total Equipment	39,905	-	-	39,905
Less: Accumulated Depreciation	(23,649)	(3,981)	-	(27,630)
Equipment, net	\$ 16,256	\$ (3,981)	\$ -	\$ 12,275

Equipment 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 Equipment	20,000	19,905	-	39,905
Less: Accumulated Depreciation	(19,000)	(4,649)	-	(23,649)
Fixed Assets, net	\$ 1,000	\$ 15,256	\$ -	\$ 16,256

5. SUBSEQUENT EVENTS

The California Tax Education Council has extended its management contract with the current management company, Advocation Inc. The extension of the contract is for two years set to expire June 30, 2011.

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

California Tax Education Council
Statement Of Activities And Changes In Net Assets
Budget To Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance Over Budget (Under Budget)
Revenues:			
Registration Fees	\$ 1,069,500	\$ 1,122,203	\$ 52,703
Late Registration Fees	123,000	132,457	9,457
Provider Fees	27,500	24,075	(3,425)
Mailing List	5,000	5,750	750
Other Income	1,200	2,417	1,217
Interest	25,000	31,193	6,193
Total Revenues	1,251,200	1,318,095	66,895
Expenses:			
Board Activities	128,700	126,968	(1,732)
General and Administrative	102,450	99,489	(2,961)
Communication and Technology	64,445	64,438	(7)
Curriculum Provider Committee	69,400	68,195	(1,205)
Budget and Finance Committee	850	—	(850)
Executive Committee	6,700	5,967	(733)
Governmental Relations Committee	447,000	379,348	(67,652)
Public Awareness Committee	282,500	258,735	(23,765)
Tax Preparer Committee	380,000	368,210	(11,790)
Total Expenses	1,482,045	1,371,350	(110,695)
Increase (Decrease) in Net Assets	(230,845)	(53,255)	<u>177,590</u>
Net Assets Beginning of Year	606,565	606,565	
Net Assets End of Year	\$ 375,720	\$ 553,310	

