



1997-1998 Annual Report

Statement of Mission

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

—CALIFORNIA TAX EDUCATION COUNCIL 1998

Contents

Introduction	2	The Council Members and Staff	7
Report of the Chairman & Administrator	3	Vital Statistics	8
Significant Dates in CTEC History	5	1997-98 Financial Report	12
A Review—and a Pledge—of Service	6	Approved Curriculum Providers	16

INTRODUCTION

The California Tax Education Council is the organization that registers Tax Preparers, the second largest segment of tax preparation professionals serving California.

Anyone who, for a fee, assists with or prepares a State or Federal income tax return excluding CPAs, Attorneys and Enrolled Agents or their employees, must be registered with CTEC.

The responsibility for approving tax schools was transferred by the California State Legislature and the Governor from the State Tax Preparer Program to CTEC effective July 1, 1997. The Council is a non-profit industry association made up of appointees from non-profit and for-profit providers of tax preparation education. Representatives to the Council are appointed as described in Section 22251 of the Tax Preparers Act.

The Council is charged with providing a list of approved curriculum providers, approving providers of tax education and verifying and registering tax education that is required for tax preparers to obtain a bond.

REPORT OF THE CHAIRMAN

There's an excitement associated with releasing our first annual report. It is a part of the start-up fervor that has surrounded the Council's accomplishments this year.

When the Legislature initiated "the grand experiment" to privatize the regulation of tax schools and registration of tax preparers in the state of California, the California Tax Education Council did not exist. There was no predecessor organization, nor any existing association with the broad-based membership envisioned by the statute. No funds were allocated to the Council, and no staff existed to carry the workload.

What did exist was a vision. This vision was nurtured during the early nineties by Senators Boatwright and McCorquodale. Then, under Senator Leroy Greene's experienced and careful support, the final refinements were achieved. At the threshold of the millennium, the Legislature and the Governor created a public-private partnership to ensure that California taxpayers are served by qualified tax preparers. The vision had become law.

Tax preparers were still required to complete specific entry and continuing education, as well as maintain a \$5,000 bond. A new fine and jail time was added for those who violated the Act. The registration of tax preparers and the regulation of tax schools were transferred from the Department of Consumer Affairs to a new private tax-industry council. The results of this new council's work would be regularly reported to the Legislature and formally reviewed in five years.

The charge was clear. The Legislature expected improvement. The council was to be more efficient, effective, and provide better value for the dollar, than any previous effort had achieved.

Before any work could be carried out the council needed to be organized. As directed by the statute,

the tax preparation community came together and formed the California Tax Education Council (CTEC). A listing of the Council members and their appointing organizations is found later in this report.

The Council took over its duties on July 1, 1997 and in its first year of operations focused on the most important question and duty of any business. "What are the most important issues to this institution?", and "Get busy doing it". During our first year we—

- Created the most comprehensive standards for tax schools that California has ever had.
- Established the most qualified team of curriculum reviewers for tax schools that the State has ever experienced.
- Cut the fees and annual budget in half.
- Slashed the turn around time on tax preparer certificates by more than half.
- Leveraged cooperative ventures with industry and government groups to add over 5,000 new preparers to the list of preparers complying with the Act.
- Upgraded the tax preparer certificate to be both more aesthetically appealing and less capable of being counterfeited.
- Publicized the messages of the Council to the public, preparers, and tax schools using TV, radio, newspaper, seminars, and direct mail.
- Extended the reach of our advertising dollars by more than ten times, through synergistic cooperation with industry representatives and government agencies.
- Established a solid foundation for future years of service.



It has been a very busy year. The Council members and staff regularly extend themselves to achieve these impressive results. They are passionate about the mission of the Council as well as establishing a new model for serving the public. They are not content to rest on their laurels, but are continually refining and fulfilling the goals of the Council. They serve faithfully and well. We are proud to serve with them.

The birthing of CTEC has been a rewarding process for everyone involved. Many hands have made the work lighter. While not everyone involved can ever be adequately recognized, we want to thank in a special way two organizations that went beyond the call of duty. They lent the volunteers, staff, resources and funds required to get the Council rolling until the first fees were collected. The California Society of Enrolled Agents and H & R Block will always be remembered for the special commitment they made to help deliver the promise of the new law.

Next year will bring a new set of challenges and successes. They will be unique, and like this year

will most likely include a surprise or two. The one sure constant we know the Council will continue to deliver is success in fulfilling our mission—to establish professional tax education standards, approve tax schools, and facilitate tax preparer compliance.

Sincerely,

JERRY DEES, *Chairman*

CHARLES L. COLE, *Administrator*

SIGNIFICANT DATES IN CTEC HISTORY

SEPT. 30, 1996 Governor signs bill, SB1077.

JANUARY 17, 1997 CTEC Board of Directors formed and first meeting conducted.

MAY 26, 1997 CTEC offices open.

JUNE 13, 1997 CTEC hires Advocation, Inc. to administer the Council for six month contract.

JULY 1, 1997 CTEC officially assumes control of program from TPP.

JULY 29, 1997 Consumer Affairs mails new CTEC 1997-1998 Renewal applications.

AUGUST 4, 1997 First CTEC bank deposit.

AUGUST, 1997 CTEC grandfathers in previous education or curriculum providers.

AUGUST 27, 1997 Erroneous Renewal Mailing sent by Consumer Affairs.

OCTOBER 3, 1997 CTEC hires CSU Hayward professor to review Provider material.

JANUARY 12, 1998 Advocation, Inc. hired for 18 month contract to administer CTEC.

JANUARY 13, 1998 CTEC responds to the 4,000th phone call.

FEBRUARY 3, 1998 CTEC registers 26,874 Tax Preparers, exceeding previous TPP record set in 1997.


MAY 21, 1998 CTEC Board orientation.

MAY 22, 1998 CTEC responds to 500th request for the Provider List.

JANUARY, 1998 CTEC registers 135th approved Provider.

JULY 15, 1998 CTEC circulates for comments among Providers, draft new CTEC Provider Standards.

A REVIEW—AND A PLEDGE—OF SERVICE

 During the first year of its existence, the *California Tax Education Council*:

- Acted in good faith to comply with the statutory mandate to ensure that the Council met the standards established by the legislative Sunset Review process;
- Developed the tax preparer application and procedures processing and issuing certificates to over 28,000 applicants, including 4,303 new tax preparers and 23,528 renewing tax preparers. Turn-around time on these certificates was significantly reduced from TPP's six-week to six-month record;
- Answered requests, mailed and faxed applications (new and renewal) to over 9,000 tax preparers in response to their individual requests;
- Established a database of over 28,000 tax preparers, and evaluated privacy issues of tax preparers in regard to CTEC database and the use of bond information and social security numbers;
- Approved applications assigned and issued CTEC numbers to 134 curriculum providers, including 12 qualifying education, 83 continuing education and 39 combined qualifying and continuing education providers;
- Established processes and procedures with curriculum providers to verify education courses taken by tax preparers. Reviewed and maintained materials submitted by curriculum providers;
- Developed new curriculum standards for approved providers to take effect on January 1, 1999;
- Coordinated educational outreach efforts, including printed articles and instructional videos, with organizations such as the Tax Preparer Program, the Franchise Tax Board, the Internal Revenue Service, the Department of Consumer Affairs, the California Private Postsecondary and the Vocational Education Council;
- Coordinated outreach efforts to the surety bond industry representatives;
- Established and communicated to the tax preparer community, the procedures for handling taxpayer complaints regarding tax preparers, based on CTEC policy, and clarified interpretation regarding statutory requirements;
- Developed three press releases and several op-ed articles during tax season to educate the public regarding tax preparers.

1997-98 COUNSEL MEMBERS



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



RUTH H. GODFREY
Treasurer
Appointed by: Inland Society
of Tax Consultants, Inc.



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



KHORSHEED ALAM
Appointed by: Mission Society
of Enrolled Agents



WILLIAM GEIDEMAN
Appointed by: National
Association of Enrolled Agents



JACQUELINE MARAZZI
Appointed by: National Society
of Tax Practitioners



LEE T. REAMS
Appointed by: CA Society
of Enrolled Agents



CDR SALVADOR ROMO, JR.
Appointed by: East Bay
Association of Enrolled
Agents, Inc.



JIM SPIRES
Appointed by: Jackson Hewitt
Tax Services

1997-98 Staff Members



CHARLES L. COLE

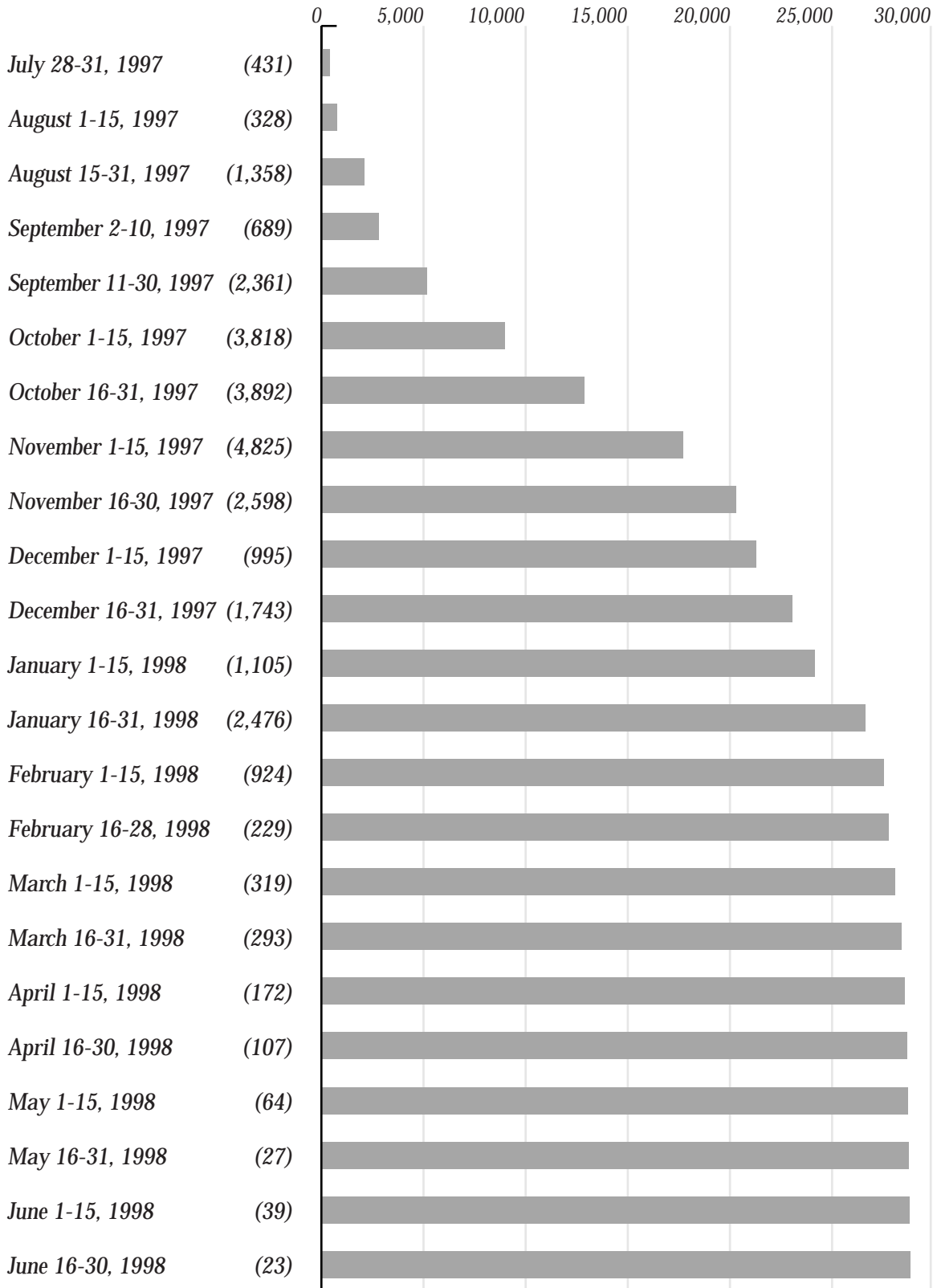


CELESTE H. HERITAGE



SARAH E. WEST

CTEC REGISTRATIONS RECEIVED



TOTAL = 28,816

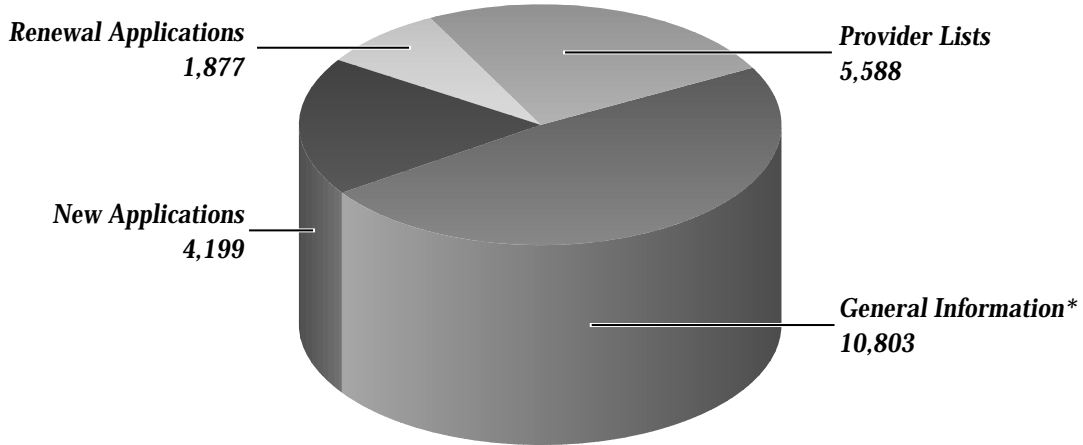
**CALIFORNIA TAX EDUCATION COUNCIL
REGISTERED TAX PREPARERS**



By Three-Digit Zip Code Area

Eureka—955	San Jose—1,384	Alhambra—2,048
Redding—185	Salinas—218	Inglewood—1,238
Modoc—42	Fresno—648	Long Beach—2,722
North Bay—549	Mojave—935	Santa Ana—2,697
Marysville—252	Bakersfield—630	San Bernardino—2,602
Sacramento—1,434	Santa Barbara—366	San Diego—2,595
Oakland—2,323	Oxnard—638	
Military—5	Van Nuys—1,931	
San Francisco—1,403	Pasadena—773	
Stockton—910	Los Angeles—1,894	Out of state—101

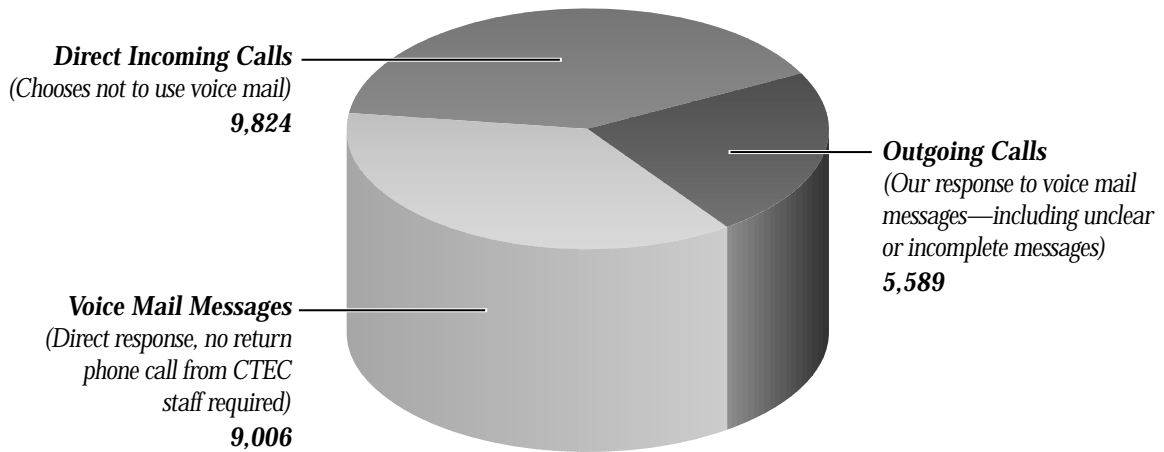
SUMMARY OF REQUESTS MADE TO THE CALIFORNIA
TAX EDUCATION COUNCIL VIA THE PHONE



* In Order of the Most Common to Least Common General Information Requests

- What are the requirements?
- I sent my application to Affairs
- Bonding Information
- Is so & so a registered preparer?
- How do you fill out the application?
- How much do I owe you? Why?

HOW THE PUBLIC REACHES CTEC VIA THE PHONE



INDEPENDENT AUDITOR'S REPORT

HONORABLE BOARD OF DIRECTORS
CALIFORNIA TAX EDUCATION COUNCIL

We have audited the accompanying statement of financial position of the California Tax Education Council as of June 30, 1998, and the related statements of activities and changes in net assets, 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 of these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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, 1998, and the results of its activities and its fund balances for the year then ended in conformity with generally accepted accounting principles.

Marcia Fritz & Company

MARCIA FRITZ & COMPANY
Certified Public Accountants
Citrus Heights, CA
October 15, 1998

STATEMENT OF FINANCIAL POSITION

As of June 30, 1998

ASSETS

Current Assets

Checking	\$	19,180
Money Market		92,462
Certificate of Deposit		<u>91,802</u>
Total Current Assets		203,444

INVESTMENTS

Certificate of Deposit		<u>172,952</u>
Total Investments		172,952

Total Assets \$ 376,396

LIABILITIES AND NET ASSETS

Net Assets—unrestricted \$ 376,396

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (Decrease) in net assets	\$	376,396
Net cash from operating activities		<u>376,396</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of certificates of deposit		<u>(172,952)</u>
Net increase (decrease) in cash		(172,952)

CASH AND CASH EQUIVALENTS:

Beginning of year		<u>0</u>
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End of year \$ 203,444

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 1998

	MEMBERSHIP SERVICES		EDUCATION AND CURRICULUM			GENERAL AND ADMINISTRATIVE		Total Expenses
	Board Activities	Registration	Public Awareness	Board Activities	Accreditation	Board Activities	General & Administrative	
Accounting							\$1,100	\$1,100
Advertising & Promotion							2,026	2,026
Bank Service Charges							287	287
Returned Item Fees							408	408
Returned Items							3,963	3,963
Education, Training						\$944		944
Fees & Licenses							1,248	1,248
Interest							365	365
Insurance							1,875	1,875
Legal							9,822	9,822
Management Fee	\$2,896	\$216,625		\$5,792	\$30,583	20,271	68,833	345,000
Meetings, Conferences	178							178
Miscellaneous							349	349
Outside Consultants			\$5,350		9,300		1,624	16,274
Postage							397	397
Printing							168	168
Telephone/Fax	30			60		210	6	306
Travel								
Mileage	437			875	52	3,061	46	4,471
Airfare		631			1,265		4,427	6,323
Hotel	510			1,019		3,568		5,097
Per Diem	614			1,227		4,295		6,136
Cab	32			63		222		317
Parking	15			30	11	105	37	198
	\$5,343	\$216,625	\$5,350	\$10,331	\$39,946	\$37,103	\$92,554	\$407,252

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

For the Year Ended June 30, 1998

REVENUES:		
Registration Fees		\$ 720,525
Late Registration Fees		51,628
Mailing List		4,288
Interest		<u>7,208</u>
Total Revenues		783,649
 EXPENSES:		
Accreditation		39,946
Board Activities		
Membership Services	\$ 5,343	
Education and Curriculum	10,331	
General and Administration	<u>37,103</u>	52,777
General and Administrative		92,554
Public Awareness		5,350
Registration		<u>216,625</u>
Total Expenses		407,252
 CHANGE IN NET ASSETS		376,397
Net assets at beginning of year		<u>0</u>
Net assets at end of year		<u>\$ 376,397</u>

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Principles of Accounting and Nature of Operations

The accompanying financial statements reflect the operation for the California Tax Education Council ("CTEC"), which 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. CTEC collects registration fees, verifies that tax preparers have met the education requirements, issues certificates, and accredits educational programs. CTEC registered 28,821 tax preparers in its initial year of operations.

CTEC's operations are administrated by Advocation, Inc. of Sacramento, California, who charges a management fee.

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.

Investments

Investments, composed of certificates of deposit, are valued at fair value. Interest earned is reported as revenue.

Revenue Recognition

As cash basis entity, revenue is recognized when cash or cash equivalents are received by CTEC.

Functional Expenses

Functional Expenses are allocated to programs based upon estimates of time determined by management. The Statement of Functional Expenses, although not required for CTEC, is being presented for information purposes. The management fee is allocated to functional expenses based on estimates of the management of Advocation, Inc.

Income Taxes

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

Statement of Cash Flows

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

CTEC PROVIDER LIST THROUGH JANUARY 31, 1199

A & B Office
2532 W. 7th Street
Los Angeles, CA 90057-3802
CTEC#1057 ***

Wade & Associates
P.O. Box 91537
Los Angeles, CA 90009
818/ 247-9290
CTEC#2000 ***

Academy for Tax Preparers
P.O. Box 11445
Santa Ana, CA 92711
714/834-9266
714/972-8238(fax)
CTEC#1046 ***

Accounting Professionals
CPE Institute
4210 West Vickery Blvd.
Ft Worth, TX 76107
CTEC#1058 **

Advantage Tax Management
5632 Van Nuys Blvd., Ste. 110
Van Nuys, CA 91401
CTEC#1072 **

Affiliated Tax and Business Service
9028 Mission Blvd.
Riverside, CA 92509
909/681-6044
(fax is same number)
CTEC#1011 **

Aims Business Service
6429 Candor Street
Lakewood, CA 90713-1718
CTEC#1091 **

American School
P.O. Box 2948
Torrance, CA 90509
310/544-2090
310/377-0511 (fax)
CTEC#1012 ***

American Tax Services, Inc.
4619-A Auburn Blvd.
Sacramento, CA 95841
916/484-1144
CTEC#1062 ***

Applied School of Taxology
17002 S. Prairie Avenue.
Torrance, CA 90504
310/542-6646
310/370-1665 (fax)
CTEC#1051 **

Barrera Professional Office/
Barrera Tax Institute
4054 Beverly Blvd.
Los Angeles, CA 90004
213/384-3117
213/384-3129 (fax)
CTEC#1030 **

Brass Tax Presentations
P.O. Box 28147
San Diego, CA 92198
619/487-2553
619/487-5245 (fax)
CTEC#1008 **

Brown & Ledbetter Seminars
PO Box 6536
Laguna Niguel, CA 92607
CTEC#2024 **

C & C Enterprises
Post Office Box 70247
San Diego, CA 92167
619/440-2344
CTEC#1077 **

CA Society of Enrolled Agents &
Its Local Chapters
3200 Ramos Circle
Sacramento, CA 95827-2513
916/366-6646
916/366-6674 (fax)
CTEC#1001 **

California State University—
Hayward
Office of Continuing Education
25800 Carlos Bee Blvd.
Hayward, CA 94542
510/881-2312
510/885-4817 (fax)
CTEC#1054 **

California Chapter - National
Assn of Tax Practitioners
1121 E. Ohio Avenue
Escondido, CA 92025-3206
CTEC#2014 **

California Tax Institute
5281 Laurel View Circle
Yorba Linda, CA 92886
800/995-1747
714/777-4267 (fax)
CTEC#1022 ***

Center for Management Services
School of Business Administration
CSUS
6000 J Street
Sacramento, CA 95819-6088
916/278-6346
916/278-7690 (fax)
CTEC#1005 **

Center for Regional &
Continuing Education/Chico
State University
Chico, CA 95929-0250
916/898-6105
CTEC#2007 **

Cerritos College
Center for Lifelong Learning
11110 Alondra Blvd.
Norwalk CA 90650
310/860-2451 ext. 2534
CTEC#2002 **

Chaffey Adult School
211 West Fifth Street
Ontario, CA 91762
CTEC#1089 ***

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***Qualifying & Continuing

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Chaffey College
5885 Haven Avenue
Rancho Cucamonga, CA 91737
909/447/2954
909/447-2966 (fax)
CTEC#1038 ***

CND/TIME/Ray Harless Institute
& O'Rourke Associates
Post Office Box 488
Roseville, CA 95678
916/773-6263
CTEC#1061 **

College of the Sequoias
915 South Mooney Blvd.
Visalia, CA 93277
CTEC#2033 *

Commerce Clearing House, Inc.
4025 West Peterson
Chicago, IL 60646
312/583-8500
CTEC#1075 **

Compucraft Tax Services
17002 S. Prairie Avenue
Torrance, CA 90504
310/542-6646
310/370-1665 (fax)
CTEC#1034 **

Computerized Systems Co.
2729 N. Broadway
Los Angeles, CA 90031
213/227-8355
CTEC#1024 **

Coastline Community College
11460 Warner Ave
Fountain Valley, CA 92708
714/241-6209
714/241-6187 (fax)
CTEC#2010 *

Curtis Publications, Inc.
P.O. Box 23636
Santa Barbara, CA 93121
805/966-1560
CTEC#1043 ***

DeVaney Business Services
1050 N. Carpenter Road, Suite H
Modesto, CA 95351
209/524-4345
CTEC#1073 ***

Eagle Business Center
32209 Refa Court
Wildomar, CA 92595-8515
CTEC#2009 ***

East Los Angeles College
Community Services
1301 Avenida Cesar Chavez
Monterey Park, CA 91754
213/265-8795
CTEC#2011 **

Exactax
2301 W. Lincoln Avenue,
Suite 100
Anaheim, CA 92801
714/778-4081
714/778-2571 (fax)
CTEC#1037 **

Express Tax Help
11820 183rd Street
Artesia, CA 90701
562/865-3181
562/402-8533 (fax)
CTEC#1020 **

Fairfield-Suisun Adult School
1100 Civic Center Drive
Fairfield, CA 94533
707/421-4155
707/421-4158 (fax)
CTEC#1047

Five Star Services
1001 W. Carson, Suite T
Torrance, CA 90502
310/783-0318
CTEC#1010 **

G.C. Tax Institute
1297-B South Park Victoria Drive
Milpitas, CA 95035
408/945-0813
CTEC#1096**

G & E Tax Institute
36649 Little Sycamore St
Palmdale, CA 93552
805/285-6611
805/285-5734 (fax)
CTEC#1006 ***

Gleim Publications, Inc.
P.O. Box 12848
University Station
Gainesville, FL 32604
352/375-0772
352/375-6940 (fax)
CTEC#1055 **

Goldberg Seminars
17042 Devonshire Street, #206
Northridge, CA 91325
818/360-2346
818/360-2347 (fax)
CTEC#1018 **

Golden City Professional Studies
P.O. Box 26990
Fresno, CA 93729
209/447-5858
209/298-6055 (fax)
CTEC#1023***

Grossmont-Cuyamaca/Community
College, Special Programs
8800 Grossmont College Drive
El Cajon, CA 92020
619/465-1700 ext. 653
CTEC#2013 **

H & R Block Tax Services, Inc.
5776 Stoneridge Mall Rd., #150
Pleasanton, CA 94588
510/416-1241
510/416-1926 (fax)
CTEC#1040 ***

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***Qualifying & Continuing

(p) Final Approval pending receipt of additional materials

Hacienda La Puente USD
1600 Pontenova
Hacienda Heights, CA 91745
CTEC#1081 ***

Heald Colleges
1453 Mission St., 4th Floor
San Francisco, CA 94103
CTEC#2018 *

Humboldt State University
Extended Education, HSU
Arcata, CA 95521-8299
707/826-3731
CTEC#1063 **

Independent Preparer Services,
Inc.
P.O. Box 3069
Chatsworth, CA 91311
818/701-3090
818/718-9002 (fax)
CTEC#1044 **

Inglewood Adult School
115 West Kelso Street
Inglewood, CA 90301
CTEC#1085 ***

Inland Society of Tax
Consultants, Inc.
2140 W. Chapman, #103
Orange, CA 92868
714/634-0484
714/634-4975 (fax)
CTEC#1000 ***

Internal Revenue Service
300 N. Los Angeles, St., Stop 1053
Los Angeles, CA 90012
213/894-1222
213/894-6541 (fax)
CTEC#1052 **

Intuit
6220 Greenwich Drive
San Diego, CA 92122
CTEC#2027 **

IRS Symposium
Weber State University/Ogden
IRS Center
P.O. Box 9941
Ogden, UT 84409
CTEC#1060 **

International Career Development
Center
6363 Wilshire Blvd., Suite 600
Los Angeles, CA 90048
213/655-9100
213/655-9191 (fax)
CTEC#1035 *

Jackson Hewitt Tax Services
4475 Mission Blvd., #209
San Diego, CA 92109
619/272-1040
619/272-9916 (fax)
CTEC#1009 ***

Jordan & Jordan A Financial
Conquest
Post Office Box 4424
Glendale, CA 91222-0424
CTEC#1068 ***

School of Taxation, Golden Gate
University
536 Mission Street
San Francisco, CA 94105
415/442-7882
415/543-2607 (fax)
CTEC#1041 **

Krusemark's Tax Service
1132 18th Avenue
Redwood City, CA 94063-4413
888/810-4482
888/810-4485 (fax)
CTEC#1021 **

Lacerte Educational Services, Inc.
13155 Noel Rd, 22nd Floor
Dallas, TX 75240-5088
800/765-4040
CTEC#2034 **

Latin American College of
Business
P.O. Box 227279
Los Angeles, CA 90022
213/269-7261
213/269-7263 (fax)
CTEC#1039 ***

Learning Tree University
20920 Knapp Street
Chatsworth, CA 91311
CTEC#2028 *

MicroMash, Inc.
6402 South Troy Circle
Englewood, Colorado 80111
303/799-0099
303/649-0344 (fax)
CTEC#1042 **

Mira Costa College Business Dept.
Attn: Thomas L. Severance
Bldg. 4800, One Barnard Dr
Oceanside, CA 92056-3899
CTEC#1074 *

Modesto Junior College
1050 N. Carpenter Road, Suite H
Modesto, CA 95351
CTEC#1076 *

Mt. Diablo Adult School
1266 San Carlos Avenue
Concord, CA 94518
415/685-7340
CTEC#2008 ***

National Career Institute, Inc.
4638 N. Ravenswood Ave
Chicago, IL 60640
847/394-7554
CTEC#1032 ***

National Tax Training School
P.O. Box 382
Monsey, N.Y. 10952
914/352-3634
914/352-8138 (fax)
CTEC#1025 ***

*Qualifying

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***Qualifying & Continuing

(p) Final Approval pending receipt of additional materials

Nevada Society of Enrolled Agents
Post Office Box 94586
Las Vegas, NV 89193-4586
CTEC#2004 **

Bill Newell Continuing Education Seminars
244 S. Grape Street
Medford, OR 97501
541/772-3621
CTEC#1036 **

Olympic Institute
833 Market St, Suite. 301
San Francisco, CA 94103
415/543-1333
415/882-7998 (fax)
CTEC# 2035 ***

Ohlone College
P. O. Box 3909
Fremont, CA 94539-0390
CTEC#2030 **

Orange Coast Community College Services
P.O. Box 5005
Costa Mesa, CA 92628-5005
CTEC#2005 **

Peoples Income Tax
1601 Willow Lawn Drive, #309
Richmond, VA 23230
CTEC#1071 ***

Personalized Tax Service
1453 W. Foothill Blvd.
Upland, CA 91786
CTEC#1084 **

Portland State University
Professional Development Center
PO Box 751
Portland, OR 97207-0751
CTEC#2023 **

Practical Tax Preparers Clinic
13575 Calais Drive
Del Mar, CA 92014
619/755-1021
CTEC#1026 **

Professional Career Development Institute
430 Technology Pkwy
Norcross, GA 30092
CTEC#2032 *

Professional Education Services, LP
8303 Sierra College Blvd., Ste 146
Roseville, CA 95661
CTEC#1078 **

Riverside Tax Consultants Association
P.O. Box 7596
Riverside, CA 92513-7596
909/689-0475
CTEC32036 **

Riverside Unified School District
6401 Lincoln Avenue
Riverside, CA 92506
909/276-7670
CTEC#1083 ***

SC Publishing, Inc.
21 Bristol Drive
South Easton, MA 02375
CTEC#2015 **

San Diego City College
1313 12th Avenue
San Diego, CA 92101
CTEC#2066 *

San Diego Community College
3375 Camino del Rio South
San Diego, CA 92108
619/584-6572
CTEC# 1095 ***

Santa Ana College
1530 W. 17th Street
Santa Ana, CA 92706
CTEC#2019 ***

Santiago Canyon College
8045 E. Chapman
Orange, CA 92869
CTEC#2020 ***

School for Tax Professionals
P.O. Box 4561
Irvine, CA 92614
714/953-1933
CTEC#1033 **

Lyn Sewell Tax Seminars
8442-2 Langdon Avenue
North Hills, CA 91343
818/894-2034
818/830-7259
CTEC#1053 **

Spidell Publishing
1110 N. Gilbert Street
Anaheim, CA 92801
714/776-7850
714/776-9906 (fax)
CTEC#1019 **

Target Tax
83 Jordan Avenue, Suite B
Ventura, CA 93001
805/643-4947
805/652-0252 (fax)
CTEC#1028 **

Tax Computing Associates, Inc.
10445 Lakewood Blvd., Suite 104
Downey, CA 90241-2763
CTEC#1056 ***

Tax Link Seminars
250 W. First Street, Suite 340
Claremont, CA 91711
909/621-1982
909/625-4293 (fax)
CTEC#1048 **

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Tax 'N Techniques
1050 N. Carpenter Road, Suite H
Modesto, CA 95351
209/521-8860
209/524-0775 (fax)
CTEC#1050 ***

Taxtor Educators
Post Office Box 516
Highland, CA 92346
714/885-5017
714/825-1125 (fax)
CTEC#1065 **

The Tax Institute
424 18th Street
Bakersfield, CA 93301
805/861-0635
805/633-2119 (fax)
CTEC#1007 **

The Phoenix Tax Group
690 Market St. Ste 1203
San Francisco, Ca 94104
415/362-0213
CTEC#1082 **

The Tax School
37444 Sycamore Street, #21
Newark, CA 94560
800/327-1040
800/426-2345 (fax)
CTEC#1003 ***

Thomas Tax Seminars
4833 Skycrest Way
Santa Rosa, CA 95405
800/638-3783
707/579-2122 (fax)
CTEC#1027 **

Patricia K. Thompson
2740 S. Kinney Rd., Suite 2
Tucson, AZ 85735-1502
520/908-0178
520/908-0181 (fax)
CTEC#1017 **

Traxler & Associates
Traxler & Associates
2900 Bristol Street, B106
Costa Mesa, CA 92626
714/545-5316
714/540-2986 (fax)
CTEC#1015 **

Tri-Community Adult Education
P.O. Box 269
Covina, CA 91723
626/472-7681
626/974-6815 (fax)
CTEC#1004 ***

Triple Check Income Tax Service
2441 Honolulu Avenue
Montrose, CA 91020
CTEC#2026 **

UCLA Extension
10995 Le Conte Avenue,
Suite 515
Los Angeles, CA 90024-2883
CTEC#1094 **

University of Denver
Graduate Tax Program -
Accountant's Education Services
1900 Olive Street
Denver, CO 80220
303/871-6243
CTEC#1066 **

U.S. Tax Systems Inc.
P.O. Box 6536
Laguna Niguel, CA 92607
714/363-5858
CTEC#2025**

WHA Companies
P.O.Box 1473
Upland, CA 91785
909/484-9424
CTEC#1088 ***

Wiseguides, Inc.
1061 Fraternity Cr.
Kent, OH 44240
CTEC#2012 *

Yuba Community College
2088 North Beale Road
Marysville, CA 95901
916/741-6700
CTEC#2003 ***

Gear Up Tax Seminars
450 San Antonio Road, Suite 5
Palo Alto, CA 94306
650/494-8545
CTEC#1013 ***

National Center For Professional
Education, Inc.
P.O. Box 560
Zachary, LA 70791
800/682-2163
CTEC#1087 **

Golden State Tax Institute, Inc.
113 McHenry Road, Suite 190
Buffalo Grove, IL 60089
847/459-3300
847/459-3904 (fax)
CTEC# 2040**

Gear Up Tax Seminars
450 San Antonio Road, Suite 5
Palo Alto, CA 94306
415/494-8545
415/494-8495(fax)
CTEC#1013**

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