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**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

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## INTRODUCTION

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*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

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To quote Charles Caleb Colton, “Imitation is the sincerest form of flattery;” and as Chair of the Council, it is an honor to say California was bestowed such a flattery early this year when the Internal Revenue Service announced a plan to regulate paid tax preparers.

The proposed federal requirements clearly mirrored the California Tax Education Council program. The Wall Street Journal summarized the IRS plan as a “blueprint already in play in California.”

Last year the IRS held countless meetings with tax industry experts to collect data and review recommendations on the best approach to oversee tax preparers. CTEC was one of a few state representatives invited to share its expertise with IRS Commissioner Doug Shulman.

The result of our testimony, as the Wall Street Journal commented in an opinion piece, “seemed to have inspired Commissioner Shulman, including his new education and registration requirements.”

Similar to the CTEC 20-hour continuing education requirement, the IRS wants tax preparers who are not attorneys, certified public accountants or enrolled agents, to complete 15-hours of continuing education annually. All exempt and nonexempt tax preparers will also have to register with the IRS each year and obtain a Preparer Tax Identification Number (PTIN).

Although the federal plan shows similarities, it is still less stringent than what California requires. The IRS needs to address enforcement strategies,

verification procedures, as well as possible qualifying education and bonding requirements for nonexempt tax preparers. Considering CTEC has more than 13 years experience addressing those four key issues, we expect to see additional “imitations” within the next few years.

After all, in just over a decade CTEC has created the most comprehensive standards for tax schools in California history, established an online system so CTEC Registered Tax Preparers can be easily identified (a feat IRS has yet to achieve for enrolled agents), formed a partnership with the Franchise Tax Board to enforce compliance, and as a result, reduced the number of unregistered tax preparers.

The focus of CTEC has always been on the protection of California taxpayers. Every standard set has centered on the question, “Will this benefit and protect taxpayers?” We have yet to see what the main focus of the IRS’s program will be.

For years CTEC has boasted much success; yet, little did we know that the incredible foresight of California would be the first step to a national endeavor.

As Chair of the Council, I can say with great confidence that 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 everyone for their hard work and support. It has been an honor to serve as your Chair for the past two years.

Walter C. Thomas, Chairman

## 2009 - 2010 COUNCIL MEMBERS



WALTER C. THOMAS  
*Chairman*

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



WILLIAM REILLY  
*Treasurer*

Appointed by: California Society  
of Enrolled Agents



MARYBETH LAMUNYON-JONES  
*Secretary*

CTEC Registered Tax Preparer  
Lemoore



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



KAREN DE VANEY  
Appointed by: California Society of  
Tax Consultants, Inc.



MARGARET "MARGY" DUNN  
Appointed by: Mission Society of  
Enrolled Agents



ELSA EBRO  
Appointed by: Liberty Tax Service  
2008-2009



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



## 2009 - 2010 COUNCIL MEMBERS

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THOMAS KINSELLA  
CTEC Registered Tax Preparer,  
Torrance



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



YVETTE REBELLA  
Appointed by:  
Liberty Tax Service



ALAN SHATTUCK  
Appointed by: National  
Society of Tax Professionals



STEPHEN VAN SICKLE  
Appointed by: National  
Society of Accountants

## 2009 - 2010 GOVERNMENT AGENCY REPRESENTATIVES

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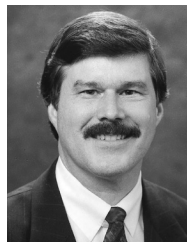
RUTH MOORE  
Representative of the  
California Franchise Tax Board



CRISTELLA SANCHEZ  
Representative of the Internal  
Revenue Service

## 2009 - 2010 CTEC ADMINISTRATIVE STAFF

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CHARLES L. COLE



CELESTE H. HERITAGE

## YEARLY REGISTRATIONS

*In January 1997 when CTEC took over the former Tax*

*Preparer Program from the*

*California Department of*

*Consumer Affairs, there were*

*approximately 27,000 registered tax preparers in California.*

*As of June 30, 2010, CTEC*

*has registered 44,147 preparers,*

*an increase of almost 18,000*

*preparers in thirteen 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

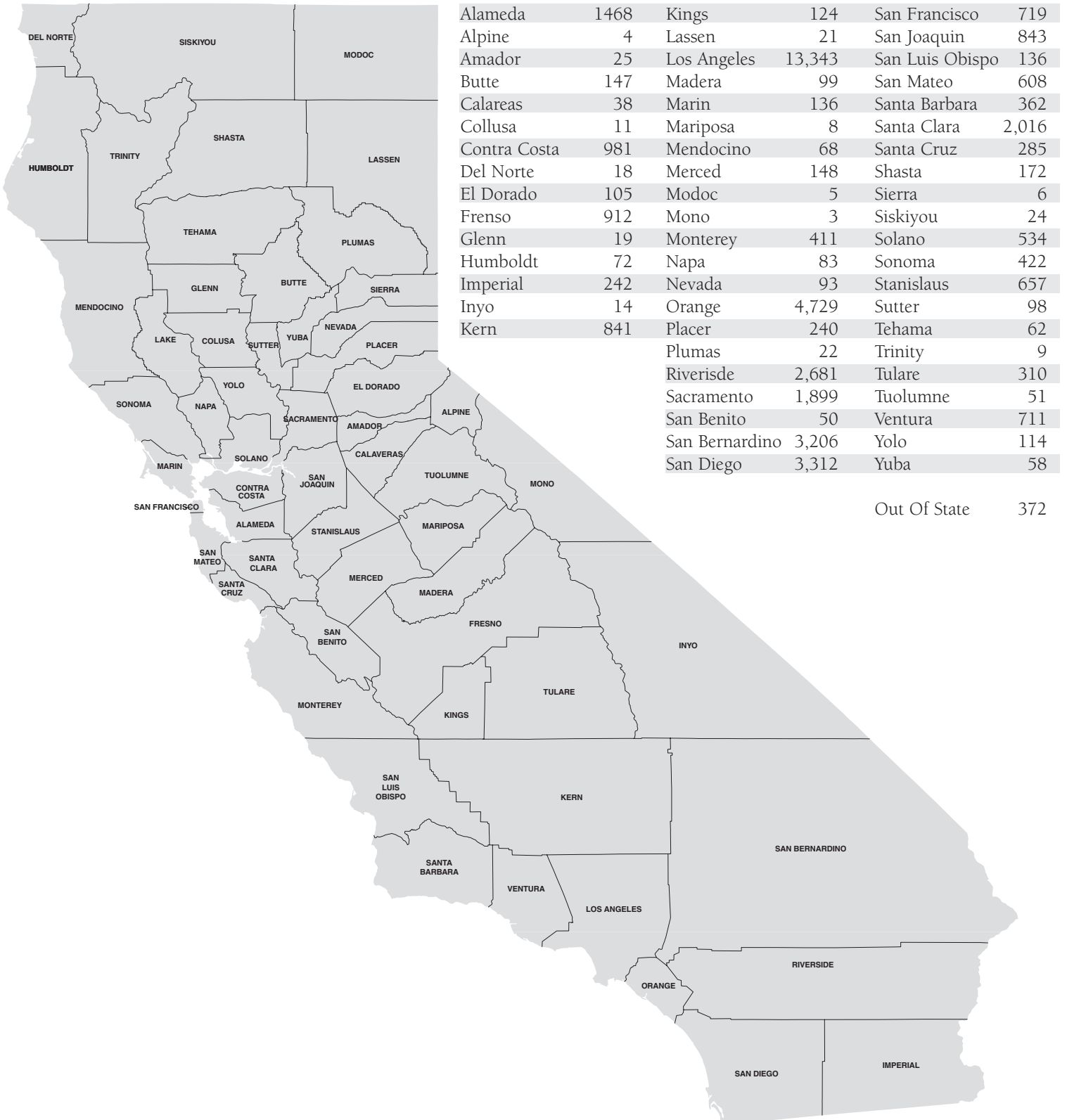
44,888

07/01/09-06/30/10

44,147

# CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS

*On June 30, 2010, there were 44,147 CRTPs*





# SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

**1040 Financial, Inc.\*\***  
1709 Blossom Crest Street  
Bakersfield, CA 93314  
(888) 342-1040  
(661) 328-1000 (Fax)  
[www.1040financial.com/courses.shtml](http://www.1040financial.com/courses.shtml)  
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](http://www.aplustaxeducators.com)  
Instructional Method: C, D  
CTEC Provider #: 3035

**ABC Adult School**  
12254 Cuesta Drive  
Cerritos, CA 90703  
(562) 926-6734  
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](mailto:latinschools@aol.com)  
Instructional Method: D  
CTEC Provider #: 1012

**A & S Institute of Tax Professionals**  
36032 Tarah Court  
Winchester, CA 92596  
(800) 688-0265  
[www.astaxinstitute.com](http://www.astaxinstitute.com)  
Instructional Method: C, D, I  
CTEC Provider #: 6184

**AA Tax Services**  
478 E. Santa Clara Ste.#206  
San Jose, CA 95112  
(408) 280-7558  
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](http://www.1040taxschool.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3066

**American Schools\*\***  
PO Box 5161  
Torrance, CA 90510  
(310) 544-2090  
(310) 377-0511 (Fax)  
[americanschoolsonline.com](http://americanschoolsonline.com)  
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](http://www.aboffice.com)  
Instructional Method: C, D  
CTEC Provider #: 1057

**Aardvark Tax Online**  
P.O. Box 602031  
San Diego, CA 92160  
(888) 294-1525  
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](http://www.aes.du.edu)  
Instructional Method: C, D  
CTEC Provider #: 1066

**Apex Income Tax School\*\***  
12127 Mall Blvd Ste A-211  
Victorville, CA 92392  
(866) 957-1040  
(760) 955-6434 (Fax)  
[www.apex1040.com](http://www.apex1040.com)  
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](http://www.brasstax.com)  
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](http://www.csatp.org)  
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](http://www.cstcsociety.org)  
Instructional Method: C, D  
CTEC Provider #: 1000

**CCH Incorporated\*\***  
4025 W Peterson  
Chicago, IL 60646  
(773) 866-3648  
(773) 866-3084 (Fax)  
[www.cchgroup.com](http://www.cchgroup.com)  
Instructional Method: D, I  
CTEC Provider #: 1075

**Best in the West Education Foundation\*\***  
696 Whiting Street  
Grass Valley, CA 95945  
(530) 477-1426  
(530) 477-0166 (Fax)  
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)  
<http://www.natptax.com/ca.html>  
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](http://www.csea.org)  
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](http://www.caltaxinstitute.com)  
Instructional Method: D  
CTEC Provider #: 1022

**CA CPA Education Foundation\*\***  
1235 Radio Road 2nd Floor  
Redwood City, CA 94065  
(800) 922-5272  
(650) 802-6224 (Fax)  
[www.educationfoundation.org](http://www.educationfoundation.org)  
Instructional Method: C, D  
CTEC Provider #: 2099

**Cabrillo College**  
6500 Soquel Drive BELA  
Division  
Aptos, CA 95003  
(831) 477-5201  
(831) 479-5717  
[www.cabrillo.edu](http://www.cabrillo.edu)  
Instructional Method: C  
CTEC Provider #: 2070

**Cal Tax School\*\***  
P.O. Box 370891  
Reseda, CA 91337  
(866) 384-5420  
(888) 230-4233 (Fax)  
[www.caltaxschool.com](http://www.caltaxschool.com)  
Instructional Method: C, D  
CTEC Provider #: 3055

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

**Char's Income Tax Etc.\*\***  
3201 F Street, Space 130  
Bakersfield, CA 93301  
(661) 324-6205  
(661) 324-6228 (Fax)  
Instructional Method: C  
CTEC Provider #: 3033

**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](http://www.collegeofsanmateo.edu/accounting)  
Instructional Method: C  
CTEC Provider #: 3025

# SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

## **Compro Tax\*\***

5349 Crenshaw Blvd.,  
Suite 103  
Los Angeles, CA 90043  
(323) 292-5812  
(323) 292-5816 (Fax)  
[www.comprotax.com](http://www.comprotax.com)  
Instructional Method: C  
CTEC Provider #: 3013

## **Chase Dent Tax Service**

707 N. LaBrea Avenue  
Inglewood, CA 90302  
(424) 744-7857  
Instructional Method: C, D, I  
CTEC Provider #: 6190

## **Complete Tax Service\*\***

2662 Bechelli Lane  
Redding, CA 96002  
(530) 221-8900  
(530) 221-7952 (Fax)  
[www.completetaxonline.com](http://www.completetaxonline.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3050

## **Computerized Systems Company**

2729 N. Broadway Ste 1  
Los Angeles, CA 90031  
(323) 221-1890  
Instructional Method: D  
CTEC Provider #: 1024

## **Chaffey College\*\***

5885 Haven Ave.  
Rancho Cucamonga, CA 91737  
(909) 652-6826  
(909) 652-6825 (Fax)  
[www.chaffey.edu](http://www.chaffey.edu)  
Instructional Method: C  
CTEC Provider #: 2046

## **ClientWhys, Inc.**

P.O. Box 6768  
Malibu, CA 90264  
(800) 442-2477  
(818) 743-0551 (Fax)  
Instructional Method: C, D, I  
CTEC Provider #: 1044

## **Drake Software\*\***

235 East Palmer Street  
Franklin, NC 28734  
(800) 890-9500  
(828) 349-5713 (Fax)  
[www.drakesoftware.com](http://www.drakesoftware.com)  
Instructional Method: C, D  
CTEC Provider #: 3038

## **E Tax Solutions**

2465 W. Whittier Blvd.,  
Suite 105  
Montebello, CA 90640  
(323) 721-7288  
(323) 721-7290 (Fax)  
Instructional Method: C, D  
CTEC Provider #: 3078

## **EZ Tax Education Company**

26670 Tellis Place  
Hemet, CA 92544  
(951) 710-8688  
(951) 492-0925 (Fax)  
Instructional Method: C, D, I  
CTEC Provider #: 3082

## **First Tax Service**

1879 Lundy Avenue, Suite 128  
San Jose, CA 95139  
(408) 493-9999  
(408) 493-9998 (Fax)  
[www.firsttaxservice.com](http://www.firsttaxservice.com)  
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](http://www.foothill.edu)  
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](http://www.gearup.com)  
Instructional Method: C, D  
CTEC Provider #: 1013

## **Gleim Publications, Inc.**

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

## **Inglewood Adult School\*\***

106 E Manchester, Suite 350  
Inglewood, CA 90301  
(310) 330-5225  
(310) 330-5218 (Fax)  
Instructional Method: C  
CTEC Provider #: 1085

## **Franchise Tax Board**

PO Box 1468  
Sacramento, CA 95812  
(916) 845-0353  
(916) 845-5340 (Fax)  
[www.ftb.ca.gov](http://www.ftb.ca.gov)  
Instructional Method: C  
CTEC Provider #: 3020

## **Golden City Professional Studies\*\***

2550 W. Main Street, Suite 105  
Alhambra, CA 91801  
(626) 457-8836  
(626) 457-8852 (Fax)  
[www.goldtax.com](http://www.goldtax.com)  
Instructional Method: D  
CTEC Provider #: 1023

## **H & R Block Tax Services, Inc.\*\***

7604 Pacific Ave 2nd Fl,  
Stockton, CA 95207  
(209) 956-3765  
(209) 473-8752 (Fax)  
[www.hrbblock.com](http://www.hrbblock.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1040

## **Instant Tax Service**

11262 Crenshaw Blvd  
Inglewood, CA 90303  
(323) 757-6900  
(323) 757-6091 (Fax)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3058

## **G & E Tax Institute\*\***

36649 Little Sycamore Street  
Palmdale, CA 93552  
(661) 285-6611  
(661) 285-5734 (Fax)  
[www.g-etaxinstitute.com](http://www.g-etaxinstitute.com)  
Instructional Method: C, D  
CTEC Provider #: 1006

## **Golden State Tax Training Inst., Inc.\*\***

P.O. Box 9010  
Aurora, IL 60598  
(877) 674-9290  
(877) 674-9290 (Fax)  
[www.gstti.com](http://www.gstti.com)  
Instructional Method: D  
CTEC Provider #: 2040

## **Heras Income Tax School\*\***

1316 Wilshire Blvd  
Los Angeles, CA 90017  
(800) 347-9470  
[www.HerasTaxSchool.com](http://www.HerasTaxSchool.com)  
Instructional Method: C, D  
CTEC Provider #: 2086

## **Internal Revenue Service**

210 E Earll Drive, MS 4779  
Phoenix, AZ 85012  
(602) 207-8249  
(602) 207-8088 (Fax)  
[www.irs.gov](http://www.irs.gov)  
Instructional Method: C  
CTEC Provider #: 1052

## **Internal Revenue Service**

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

## **IRS TEC\*\***

24000 Avila Road, Stop 5300  
Laguna Nigel, CA 92677  
(949) 389-4615  
(949) 389-5007 (Fax)  
[www.irs.gov/taxpros](http://www.irs.gov/taxpros)  
Instructional Method: C  
CTEC Provider #: 1060

## **IRS Forums\*\***

IRS - CL:NP - 1111  
Constitution Ave., NW  
Washington, DC 20224  
(202) 662-5082  
(202) 927-5253 (Fax)  
[www.irs.gov](http://www.irs.gov)  
Instructional Method: C  
CTEC Provider #: 3004

## **Jackson Hewitt Tax Services\*\***

3 Sylvan Way, 3rd Floor  
Parsippany, NJ 07054  
(800) 234-1040  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
Instructional Method: C  
CTEC Provider #: 1009

## **L&R Tax Training School\*\***

109 West Transit Street  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (Fax)  
Instructional Method: C  
CTEC Provider #: 3016

## **L C Green, JR**

3553 Atlantic Avenue,  
Suite 175  
Long Beach, CA 90807  
(310) 515-7316  
(310) 434-2015 (Fax)  
[www.lcgreen.net](http://www.lcgreen.net)  
Instructional Method: C, D, I  
CTEC Provider #: 3080

# SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

**International Career Development Center**  
5422 Sunset Blvd.  
Los Angeles, CA 90027  
(323)468-0404  
(323)468-0420 (Fax)  
[www.learncareer.com](http://www.learncareer.com)  
CTEC Provider #: 1035

**Jennings Seminars**  
300 N. Sherwood Ave.  
Clarksville, IN 47129  
(812) 288-1513  
(866) 223-2696 (Fax)  
[www.taxspeaker.com](http://www.taxspeaker.com)  
Instructional Method: C, D  
CTEC Provider #: 3067

**Latino Servicios LLC**  
1450 Fruitvale Ave., Suite G  
Oakland, CA 94601  
(510) 434-2411  
(510) 434-2015 (Fax)  
[www.latino-taxes.com](http://www.latino-taxes.com)  
Instructional Method: C  
CTEC Provider #: 3047

**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)  
Instructional Method: C  
CTEC Provider #: 2034

**Jordan & Jordan Financial**  
32611 North The Old Road  
Castaic, CA 91384  
(661) 257-9620  
(661) 257-0547 (Fax)  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)  
CTEC Provider #: 1068

**Liberty Tax Service\*\***  
1716 Corporate Landing Parkway  
Virginia Beach, VA 23454  
(757) 493-8855 x8163  
(800) 880-6432 (Fax)  
[www.libertytax.com](http://www.libertytax.com)  
Instructional Method: C  
CTEC Provider #: 2097

**Lisa M. Ihm EA**  
P.O. Box 880967  
San Diego, CA 92168  
(619) 972-8396  
(619) 435-4657 (Fax)  
[www.lisaihm.com](http://www.lisaihm.com)  
Instructional Method: C, D  
CTEC Provider #: 6199

**Mt. San Jacinto College\*\***  
28237 La Piedra Road  
Menifee, CA 92584  
(951) 639-5522  
(951) 301-0368 (Fax)  
[www.msjc.edu](http://www.msjc.edu)  
Instructional Method: D  
CTEC Provider #: 3000

**National Society of Tax Professionals\*\***  
10818 NE Coxley Drive,  
Suite A  
Vancouver, WA 98662  
(360) 695-8309  
(360) 695-7115 (Fax)  
[www.nstpc.org](http://www.nstpc.org)  
Instructional Method: C, D  
CTEC Provider #: 2001

**Los Rios Community College District\*\***  
8401 Center Parkway  
Sacramento, CA 95823-5799  
(916) 691-7610  
(916) 691-7443 (Fax)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
Instructional Method: C  
CTEC Provider #: 3006

**National Tax Education**  
P.O. Box 1335  
Palm Desert, CA 92261  
(760) 341-8739  
(760) 776-1245 (Fax)  
[www.nataxed.com](http://www.nataxed.com)  
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](http://www.nattax.com)  
Instructional Method: D  
CTEC Provider #: 1025

**Mr. Income Tax**  
4333 E. Slauson Avenue,  
Suite B  
Maywood, CA 90270  
(323) 560-4500  
(323) 622-1053 (Fax)  
[www.mrincometax.net](http://www.mrincometax.net)  
Instructional Method: C  
CTEC Provider #: 3036

**National Assoc. of Tax Professionals, Inc.\*\***  
PO Box 8002  
Appleton, WI 54912-8002  
(920) 749-1040  
(800) 747-0001 (Fax)  
[www.natptax.com](http://www.natptax.com)  
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](http://www.nsacct.org)  
Instructional Method: C, D  
CTEC Provider #: 2094

**NBI, Inc.**  
P.O. Box 3067  
Eau Claire, WI 54702  
(715) 835-8525  
(715) 835-1405 (Fax)  
[www.nbi-sems.com](http://www.nbi-sems.com)  
Instructional Method: C  
CTEC Provider #: 3001

**Pacific Northwest Tax School, Inc.**  
13405 NW Cornell Rd.  
Portland, OR 97229  
(503) 646-5600  
(503) 350-0265 (Fax)  
[www.PnwTaxSchool.com](http://www.PnwTaxSchool.com)  
Instructional Method: C, D, I  
CTEC Provider #: 6180

**Practitioners Publishing Company (Quickfinder)\*\***  
P. O. Box 966  
Ft. Worth, TX 76109-0966  
(817) 332-3709  
(817) 252-4008 (Fax)  
[www.ppc.thomson.com](http://www.ppc.thomson.com)  
Instructional Method: D  
CTEC Provider #: 3039

**Platinum Professional Studies**  
12340 Seal Beach Blvd.,  
Suite 271b  
Seal Beach, CA 90740  
(877) 315-1772  
(877) 315-2725 (Fax)  
[www.platinumprostudies.com](http://www.platinumprostudies.com)  
Instructional Method: D  
CTEC Provider #: 2052

**R Professional Services**  
4780 Mission Blvd., Suite 108  
Ontario, CA 91762  
(909) 465-5900  
(909) 465-5940 (Fax)  
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](http://www.refundstoday.com)  
Instructional Method: C  
CTEC Provider #: 3044

**San Diego City College\*\***  
1313 Park Blvd.  
San Diego, CA 92101  
(619) 388-3488  
[www.sdcity.edu](http://www.sdcity.edu)  
Instructional Method: C  
CTEC Provider #: 2006

**R & V Income Tax Services**  
2998 Mission Street  
San Francisco, CA 94110  
(415) 595-3085  
(415) 824-2943 (Fax)  
[www.randvincometaxservices.com](http://www.randvincometaxservices.com)  
Instructional Method: C  
CTEC Provider #: 3073

**Roni Deutch Tax Center\*\***  
4815 Watt Avenue  
North Highlands, CA 95660  
(866) 738-2289  
(800) 979-8407 (Fax)  
[www.rdtc.com](http://www.rdtc.com)  
Instructional Method: C, I  
CTEC Provider #: 3070

**Spidell Publishing\*\***  
P. O. Box 61044  
Anaheim, CA 92801  
(714) 776-7850  
(714) 776-9906 (Fax)  
[www.caltax.com](http://www.caltax.com)  
Instructional Method: C, D  
CTEC Provider #: 1019

**Super Lab Tax and Accounting Firm\*\***  
3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
Instructional Method: C, D, I  
CTEC Provider #: 3061

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

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**Riverside Tax Consultants Association\*\***

P O Box 7596  
Riverside, CA 92513  
(951) 485-9800  
(951) 485-2692 (Fax)  
Instructional Method: C  
CTEC Provider #: 2036

**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)  
Instructional Method: C  
CTEC Provider #: 3025

**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](http://www.boe.ca.gov)  
Instructional Method: C  
CTEC Provider #: 3069

**Tax Ease, LLC\*\***

39270 Paseo Padre Pwy #624  
Fremont, CA 94538  
(877) 829-2667  
(510) 779-5251 (Fax)  
[www.taxeaseed.com](http://www.taxeaseed.com)  
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](http://www.tax-educators.com)  
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)  
Instructional Method: C, D  
CTEC Provider #: 1048

**Tax Materials Inc.**

15105 Minnetonka Ind. Rd.  
Suite 221  
Minnetonka, MN 55345  
(952) 746-5276 ext. 207  
(952) 746-5278 (Fax)  
[www.comprotax.com](http://www.comprotax.com)  
Instructional Method: D  
CTEC Provider #: 6193

**TaxResources, Inc.\*\***

7803 Madison Avenue B-370  
Citrus Heights, CA 95610  
(866) 293-9695  
(866) 332-9695 (Fax)  
[www.taxaudit.com](http://www.taxaudit.com)  
Instructional Method: C, D  
CTEC Provider #: 3027

**Tax Wise (Universal Tax Systems)\*\***

6 Mathis Drive, NW  
Rome, GA 30165  
(706) 625-7757  
(706) 236-9168 (Fax)  
[www.taxwise.com](http://www.taxwise.com)  
Instructional Method: C  
CTEC Provider #: 3049

**TaxWorks by RedGear Technologie**

1265 Sportsplex Drive  
Kaysville, UT 84037  
(801) 529-9000  
(801) 593-8666 (Fax)  
Instructional Method: C  
CTEC Provider #: 3079

**Tax Smart University\*\***

8825 Aero Drive, Ste103  
San Diego, CA 92123  
(858) 277-0775  
(858) 277-0776 (Fax)  
[www.taxsmartuniversity.org](http://www.taxsmartuniversity.org)  
Instructional Method: C, I  
CTEC Provider #: 2079

**The Income Tax School \*\***

1801 Libbie Avenue, Suite 100  
Richmond, VA 23226-1833  
(804) 204-1040  
(804) 213-4248 (Fax)  
[www.peoplestax.com](http://www.peoplestax.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1071

**Team Tax Seminars**

30650 Rancho California Road,  
#406  
Temecula, CA 92591  
(951) 695-1998  
(951) 699-5521 (Fax)  
Instructional Method: C  
CTEC Provider #: 3037

**Thomson Tax & Accounting, Professional Software & Services\*\***

7322 Newman Blvd  
Dexter, MI 48130  
(800) 968-0600  
(734) 302-3260 (Fax)  
[www.cs.thomson.com](http://www.cs.thomson.com)  
Instructional Method: C, D  
CTEC Provider #: 3051

**The Tax Company\*\***

19401 Vermont Ave,  
Suite C 100  
Torrance, CA 90502  
(800) 359-1004  
(310) 366-3303 (Fax)  
[www.thetaxcompanyonline.com](http://www.thetaxcompanyonline.com)  
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](http://www.taxcollege.com)  
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](http://www.thetaxschool.com)  
Instructional Method: D  
CTEC Provider #: 1003

**Tri Education Services**

93 S. Jackson St., Suite 87702  
Seattle, WA 98104  
(888) 565-3397  
(310) 327-9141 (Fax)  
[www.incometaxclass.com](http://www.incometaxclass.com)  
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](http://www.phoenixtax.com)  
Instructional Method: C, D  
CTEC Provider #: 1082

**Universal Accounting Center**

5250 South Commerce Drive,  
Suite 100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
Instructional Method: D, I  
CTEC Provider #: 3060

**Tri-Community Adult Education\*\***

P.O. Box 269  
Covina, CA 91723  
(626) 472-7681  
(626) 472-7684 (Fax)  
[www.cvusd.k12.ca.us/tri-communi-  
ty/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-community/tricomhome.htm)  
Instructional Method: C  
CTEC Provider #: 1004

**Western CPE**

243 Pegasus Drive  
Bozeman, MT 59718  
(406) 556-0115  
(206) 774-1285 (Fax)  
[www.wiseguides.com](http://www.wiseguides.com)  
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](http://www.wiseguides.com)  
Instructional Method: C, D  
CTEC Provider #: 2012

**Wise Professional Tax Education & Tax Preparation L.L.C.**

7542 Woodlake Avenue  
West Hills, CA 91304  
(818) 422-9298  
(818) 357-2201 (Fax)  
[www.wisetax.com](http://www.wisetax.com)  
Instructional Method: D, I  
CTEC Provider #: 6192

# 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](http://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](http://www.aplustaxeducators.com)  
Turnaround Time: 48hrs.  
Instructional Method: C, D  
CTEC Provider #: 3035

## **Accelerated Education Systems\*\***

3910 Roesner Ave  
Redding, CA 96002  
(530) 945-5401  
(530) 945-5401 (Fax)  
[www.1040taxschool.com](http://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](http://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](http://www.astaxinstitute.com)  
Turnaround Time: no info  
Instructional Method: C, D, I  
CTEC Provider #: 6184

## **A & S Institute of Tax Professionals**

36032 Tarah Court  
Winchester, CA 92596  
(800) 688-0265  
[www.astaxinstitute.com](http://www.astaxinstitute.com)  
Instructional Method: C, D, I  
CTEC Provider #: 6184

## **All Trade School\*\***

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

## **Apex Income Tax School\*\***

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

## **A & B Office Income Tax School\*\***

2548 W. 7th Street  
Los Angeles, CA 90057  
(213) 365-2109  
(310) 893-6714 (Fax)  
[www.aboffice.com](http://www.aboffice.com)  
Turnaround Time: no info  
Instructional Method: C, D  
CTEC Provider #: 1057

## **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

## **ABC Adult School**

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

## **California Tax Institute\*\***

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

## **CA Society of Enrolled Agents\*\***

3200 Ramos Circle  
Sacramento, CA 95827  
(916) 366-6646  
(916) 366-6674 (Fax)  
[www.csea.org](http://www.csea.org)  
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](http://www.cstcsociety.org)  
Instructional Method: C, D  
CTEC Provider #: 1000#: 3040

## **California Tax Service\*\***

933 Niles Street  
Bakersfield, CA 93305  
(661) 323-0333  
(661) 323-3655 (Fax)  
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](http://www.chaffey.edu)  
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)  
Instructional Method: C  
CTEC Provider #: 3033

## **Chase Dent Tax Service**

707 N. LaBrea Avenue  
Inglewood, CA 90302  
Instructional Method: C, D, I  
CTEC Provider #: 6190

## **College of the Sequoias\*\***

915 South Mooney Blvd  
Visalia, CA 93277  
(559) 730-3936  
(559) 730-3984 (Fax)  
[www.cos.edu](http://www.cos.edu)  
Instructional Method: C  
CTEC Provider #: 2033

## **Computax\*\***

PO Box 7943  
Riverside, CA 92513  
(951) 637-0536  
(951) 637-0543 (Fax)  
[www.computaxpro.com](http://www.computaxpro.com)  
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](http://www.completetaxonline.com)  
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)  
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](http://www.comprotax.com)  
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](http://www.evc.edu)  
Instructional Method: C  
CTEC Provider #: 6182

## **First Tax Service**

1879 Lundy Ave Ste 128  
San Jose, CA 951431  
(408) 493-9999  
(408) 270-9993 (Fax)  
[www.firsttaxservice.com](http://www.firsttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3026

## **GM Tax School**

1512 Butler Ave, Apt. 1  
Los Angeles, CA 90025  
(310) 613-7635  
Instructional Method: D  
CTEC Provider #: 3056



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

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**Foothill College\*\***  
12345 El Monte Road  
Los Altos Hills, CA 94022  
(650) 949-7332  
(650) 949-7422 (Fax)  
[www.foothill.edu](http://www.foothill.edu)  
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](http://www.goldtax.com)  
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](http://www.g-etaxinstitute.com)  
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](http://www.hrblock.com)  
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](http://www.heald.edu)  
Instructional Method: C  
CTEC Provider #: 2018

**Instant Tax Service**  
11262 Crenshaw Blvd  
Inglewood, CA 90303  
(323) 757-6900  
(323) 757-6091 (Fax)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3058

**Heras Income Tax School\*\***  
1316 Wilshire Blvd  
Los Angeles, CA 90017  
(800) 347-9470  
[www.HerasTaxSchool.com](http://www.HerasTaxSchool.com)  
Instructional Method: C, D  
CTEC Provider #: 2086

**International Career Development Center\*\***  
5422 Sunset Blvd  
Los Angeles, CA 90027  
(323) 468-0404  
(323) 468-0420 (Fax)  
[www.learncareer.com](http://www.learncareer.com)  
Instructional Method: C  
CTEC Provider #: 1035

**Inglewood Adult School\*\***  
106 E Manchester, Suite 350  
Inglewood, CA 90301  
(310) 330-5225  
(310) 330-5218 (Fax)  
Instructional Method: C  
CTEC Provider #: 1085

**Irvine Valley College  
Department of Business Sciences**  
5500 Irvine Center Drive  
Irvine, CA 92618  
(949) 451-5100  
(949) 451-5544  
[www.ivc.edu](http://www.ivc.edu)  
Instructional Method: C  
CTEC Provider #: 6189

**Jackson Hewitt Tax Services\*\***  
3 Sylvan Way, 3rd Floor  
Parsippany, NJ 07054  
(800) 234-1040  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
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](http://www.AFinancialConquest.com)  
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](http://www.mdproservice.com/ESCUELATAXES.html)  
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](http://www.lcgreen.net)  
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](http://www.latino-taxes.com)  
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](http://www.libertytax.com)  
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](http://www.ggadulthoodeducation.org)  
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](http://www.lopeztaxservice.com)  
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](http://www.crc.losrios.edu)  
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](http://www.miracosta.edu/Instruction/Accounting)  
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](http://www.roberthalltaxes.com)  
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](http://www.mrincometax.net)  
Instructional Method: C  
CTEC Provider #: 3036

**Mt. San Jacinto College\*\***  
28237 La Piedra Road  
Menifee, CA 92584  
(951) 639-5522  
(951) 301-0368 (Fax)  
[www.msjc.edu](http://www.msjc.edu)  
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](http://www.mtxaccounting.com)  
Instructional Method: C  
CTEC Provider #: 3062

# SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

## **National Tax Training School\*\***

P.O. Box 767  
Mahwah, NJ 07430  
(201) 684-0828  
(201) 684-0829 (Fax)  
[www.nattax.com](http://www.nattax.com)  
Instructional Method: D  
CTEC Provider #: 1025

## **Network Electronic Tax Services\*\***

PO Box 1473  
Upland, CA 91785-1473  
(909) 949-4339  
(909) 944-2590 (Fax)  
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](http://www.ncfs8300.com)  
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](http://www.PnwTaxSchool.com)  
Instructional Method: C, D, I  
CTEC Provider #: 6180

## **Pasadena City College**

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

## **R & V Income Tax**

1909 Kehoe Ave  
San Mateo, CA 94401  
(415) 595-3085  
(415) 824-2943 (Fax)  
Instructional Method: C, D, I  
CTEC Provider #: 3073

## **R Professional Services**

4780 Mission Blvd., Suite108  
Ontario, CA 91762  
(909) 465-5900  
(909) 465-5940 (Fax)  
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](http://www.refundstoday.com)  
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](http://www.rdtc.com)  
Instructional Method: C, I  
CTEC Provider #: 3070

## **San Diego City College\*\***

1313 Park Blvd.  
San Diego, CA 92101  
(619) 388-3488  
[www.sdcity.edu](http://www.sdcity.edu)  
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](http://www.sdmesa.sdccd.cc.ca.us)  
Instructional Method: C  
CTEC Provider #: 3053

## **Tax Authority USA, LLC**

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

## **Tesfa Group**

8209 International  
Oakland, CA 94607  
(510) 632-6060  
(510) 632-6446  
Instructional Method: C, D, I  
CTEC Provider #: 3071

## **The JW Gropu, LLC**

P.O. Box 504

Aptos, CA 95001-0507  
(831) 435-3271  
(831) 420-3622 (Fax)  
[www.thejwtaxgroup.com](http://www.thejwtaxgroup.com)  
Instructional Method: D  
CTEC Provider: 6191

## **Santa Ana College**

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

## **Tax Ease, LLC**

39270 Paseo Padre Pwy #624  
Freemont, CA 94538  
(877) 829-2667  
[www.taxeaseed.com](http://www.taxeaseed.com)  
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](http://www.TheTaxMasters.com)  
Instructional Method: C  
CTEC Provider #: 3015

## **The Tax Company\*\***

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

## **Super Lab Tax and Accounting Firm\*\***

3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
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](http://www.taxwise.com) ; [www.atxinc.com](http://www.atxinc.com)  
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](http://www.peoplestax.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1071

## **Tri Education Services**

93 S. Jackson St., Suite 87702  
Seattle, WA 98104  
(888) 565-3397  
(310) 327-9141 (Fax)  
[www.incometaxclass.com](http://www.incometaxclass.com)  
Instructional Method: C, I  
CTEC Provider #: 3041

## **Tri-Community Adult Education\*\***

P.O. Box 269  
Covina, CA 91723  
(626) 472-7681  
(626) 472-7684 (Fax)  
[www.cvusd.k12.ca.us/tri-community/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-community/tricomhome.htm)  
Instructional Method: C  
CTEC Provider #: 1004

## **Universal Accounting Center**


5250 South Commerce Drive,  
Ste 100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
Instructional Method: D  
CTEC Provider #: 3060

## **Wise Professional Education Svcs.**

7542 Woodlake Avenue  
West Hills, CA 91304  
(818) 422- 9298  
Instructional Method: D, I  
CTEC Provider #: 6192

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statements of financial position of California Tax Education Council (CTEC) (a nonprofit corporation) as of June 30, 2010 and 2009, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years 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, 2010 and 2009, 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statements of activities and changes in net assets – budget to actual on pages 23-24 are presented for purposes of additional analysis and are 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  
October 8, 2010

# STATEMENTS OF FINANCIAL POSITION

*June 30, 2010 and 2009*

	<u>2010</u>	<u>2009</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents (Note 2)	\$ 39,594	\$ 325,577
Certificates of Deposit (Note 3)	550,000	250,000
Prepaid Expenses	<u>1,183</u>	<u>1,183</u>
<b>Total Current Assets</b>	<u>590,777</u>	<u>576,760</u>
 <b>Equipment (Note 4)</b>		
Equipment	19,905	39,905
Software	65,000	—
Less: Accumulated Depreciation	<u>(11,611)</u>	<u>(27,630)</u>
 <b>Total Assets</b>	 <u><b>\$ 664,071</b></u>	 <u><b>\$ 589,035</b></u>
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 99,888	\$ 34,838
Sales Tax Payable	<u>240</u>	<u>886</u>
<b>Total Current Liabilities</b>	<u>100,128</u>	<u>35,724</u>
 <b>Net Assets</b>		
Net Assets - Unrestricted	<u>563,943</u>	<u>553,311</u>
 <b>Total Liabilities and Net Assets</b>	 <u><b>\$ 664,071</b></u>	 <u><b>\$ 589,035</b></u>

# STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

*For the Years Ended June 30, 2010 and 2009*

	2010	2009
<b>Revenues:</b>		
Registration Fees	\$ 1,099,085	\$ 1,122,203
Late Registration Fees	137,633	132,457
Provider Fees	19,250	24,075
Mailing List	5,250	5,750
Other Income	2,602	2,417
Interest	2,204	31,193
<b>Total Revenues</b>	<u>1,266,024</u>	<u>1,318,095</u>
<b>Expenses:</b>		
Board Activities	123,615	126,968
Audit Oversight Committee	16,746	15,754
General and Administrative	100,618	88,359
Communication and Technology	55,104	64,438
Curriculum Provider Committee	51,003	68,195
Budget and Finance Committee	—	—
Executive Committee	432	1,343
Governmental Relations Committee	281,017	379,348
Public Awareness Committee	263,216	258,735
Tax Preparer Committee	363,641	368,209
<b>Total Expenses</b>	<u>1,255,392</u>	<u>1,371,349</u>
<b>Increase (Decrease) in Net Assets</b>	<u>10,632</u>	<u>(53,254)</u>
<b>Net Assets Beginning of Year</b>	<u>553,311</u>	<u>606,565</u>
<b>Net Assets End of Year</b>	<u>\$ 563,943</u>	<u>\$ 553,311</u>

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



# STATEMENT OF FUNCTIONAL EXPENSES

*For the Year ended June 30, 2010*

	Board Activities	Audit Oversight Committee	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 12,168	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,168
Advertising & Promotion	—	—	—	—	—	—	—	—	201,488	—	201,488
Bank Service Charges	—	—	1,868	—	—	—	—	—	—	—	1,868
Credit Card Fees	—	—	—	—	—	—	—	—	—	55,425	55,425
Depreciation	—	—	—	—	797	—	—	—	1,592	1,592	3,981
Enforcement	—	—	—	—	—	—	—	195,261	—	—	195,261
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	3,240	—	—	—	—	—	—	—	3,240
Legal	—	—	13,525	—	—	—	—	—	—	—	13,525
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	14,350	—	—	—	4,106	—	320	3,500	—	—	22,276
Miscellaneous	—	—	820	—	—	—	—	—	—	—	820
Outside Consultants	—	—	—	—	19,100	—	—	—	—	4,522	23,622
Postage	—	—	15	—	—	—	—	—	—	49,674	49,689
Printing	—	4,578	—	—	—	—	—	—	30,674	36,428	71,680
Telephone & Fax	49	—	—	—	—	—	—	—	2,015	—	2,064
Travel	—	—	—	—	—	—	112	1,256	447	—	1,815
Mileage	2,961	—	—	—	—	—	—	—	—	—	2,961
Airfare	2,275	—	—	—	—	—	—	—	—	—	2,275
Hotel	17,368	—	—	—	—	—	—	—	—	—	17,368
Per Diem	3,650	—	—	—	—	—	—	—	—	—	3,650
Cab	506	—	—	—	—	—	—	—	—	—	506
Parking	1,456	—	—	—	—	—	—	—	—	—	1,456
Web Page	—	—	—	28,104	—	—	—	—	—	—	28,104
<b>Total Expenses</b>	<b>\$ 123,615</b>	<b>\$ 16,746</b>	<b>\$ 100,618</b>	<b>\$ 55,104</b>	<b>\$ 51,003</b>	<b>\$ —</b>	<b>\$ 432</b>	<b>\$ 281,017</b>	<b>\$ 263,216</b>	<b>\$ 363,641</b>	<b>\$1,255,392</b>

# STATEMENT OF FUNCTIONAL EXPENSES

*For the Year ended June 30, 2009*

	Board Activities	Audit Oversight Committee	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 11,130	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 11,130
Advertising & Promotion	—	—	—	—	—	—	—	—	190,691	—	190,691
Bank Service Charges	—	—	1,584	—	—	—	—	—	—	—	1,584
Credit Card Fees	—	—	—	—	—	—	—	—	—	57,582	57,582
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	—	4,624	370	—	—	—	—	—	34,442	38,246	77,682
Telephone & 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
<b>Total Expenses</b>	<b>\$ 126,968</b>	<b>\$ 15,754</b>	<b>\$ 88,359</b>	<b>\$ 64,438</b>	<b>\$ 68,195</b>	<b>\$ —</b>	<b>\$ 1,343</b>	<b>\$ 379,348</b>	<b>\$ 258,735</b>	<b>\$ 368,209</b>	<b>\$ 1,371,349</b>

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

## STATEMENTS OF CASH FLOWS

*For the Years Ended June 30, 2010 and 2009*

	2010	2009
<b>Cash Flows from Operating Activities</b>		
Increase (decrease) in net assets	\$ 10,632	\$ (53,254)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	3,981	3,981
Decrease (increase) in prepaid expense	—	312
Increase (decrease) in accounts payable	65,050	26,102
Increase (decrease) in sales tax payable	(646)	460
<b>Net Cash Provided by (used for) Operating Activities</b>	<u>79,017</u>	<u>(22,399)</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from the sale of certificates of deposit	(300,000)	150,000
Software development costs	(65,000)	—
<b>Net Cash Provided by (used for) Investing Activities</b>	<u>(365,000)</u>	<u>150,000</u>
<b>Net increase (decrease) in cash</b>	<u>(285,983)</u>	<u>127,601</u>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>325,577</u>	<u>197,976</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 39,594</u></u>	<u><u>\$ 325,577</u></u>

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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For the Years Ended June 30, 2010 and 2009

### **1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***Principles of Accounting and***

#### ***Nature of Operations***

The accompanying financial statements reflect the operations for the California Tax Education Council (CTEC), which was incorporated on January 14, 1997, and commenced active operations on July 1, 1997. CTEC is a public benefit corporation and use or distribution of its assets is subject to certain restrictions.

The State of California requires that all persons in California who prepare taxes for a fee meet certain education requirements and register annually, with exception to IRS Circular 230 tax preparers. CTEC collects registration fees, verifies that tax preparers have met the education and bond requirements, issues certificates, and approves educational programs. CTEC registered 44,147 and 44,888 tax preparers in 2010 and 2009, 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 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, 2010 was \$3,981. Depreciation expense for the year ended June 30, 2009 was \$3,981.

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 assure that the public is informed of the requirements for unlicensed tax preparers practicing in California to be registered. Advertising and promotion costs for the years ended June 30, 2010 and 2009 was \$201,488 and \$190,691, respectively. For the years ended June 30, 2010 and 2009 \$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.

#### ***Reclassification***

Certain 2009 amounts have been reclassified to conform with the 2010 financial statement presentation.

## NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

### 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, 2010, cash and cash equivalents included \$33,163 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:

	2010	2009
Bank accounts	\$ 33,163	\$ 66,405
Money market funds	6,431	259,172
<b>Total Cash and Cash Equivalents</b>	<b>\$ 39,594</b>	<b>\$ 325,577</b>

### 3: CERTIFICATES OF DEPOSIT

CTEC's certificates of deposit mature as follows for the year ended June 30, 2010:

\$ 250,000	July 30, 2010
100,000	October 20, 2010
100,000	February 7, 2011
100,000	May 6, 2011
<u>\$ 550,000</u>	

At June 30, 2010, certificates of deposit included \$550,000 held in commercial banks of which \$550,000 was insured by the Federal Deposit Insurance Corporation.

CTEC's certificates of deposit mature as follows for the year ended June 30, 2009:

<u>\$ 250,000</u>	July 15, 2009
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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.

### 4: EQUIPMENT

Equipment as of June 30, 2010 was as follows:

	June 30, 2009	Additions	Deletions	June 30, 2010
Computer Equipment	\$ 39,905	\$ —	\$ (20,000)	\$ 19,905
Software Development	\$ —	\$ 65,000	\$ —	\$ 65,000
<b>Total Equipment</b>	<b>39,905</b>	<b>65,000</b>	<b>(20,000)</b>	<b>84,905</b>
Less: Accumulated Depreciation	(27,630)	(3,981)	20,000	(11,611)
<b>Equipment, net</b>	<b>\$ 12,275</b>	<b>\$ 61,019</b>	<b>\$ —</b>	<b>\$ 73,294</b>

Equipment as of June 30, 2009 was as follows:

	June 29, 2008	Additions	Deletions	June 30, 2009
Computer Equipment	\$ 39,905	\$ —	\$ —	\$ 39,905
<b>Total Equipment</b>	<b>39,905</b>	<b>—</b>	<b>—</b>	<b>39,905</b>
Less: Accumulated Depreciation	(23,649)	(3,981)	—	(27,630)
<b>Equipment, net</b>	<b>\$ 16,256</b>	<b>\$ (3,981)</b>	<b>\$ —</b>	<b>\$ 12,275</b>

Software development costs are related to CTEC's internally developed software and are recorded at cost during the application development stage. As of June 30, 2010 the software was still in the development phase.

### 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 was for two years and is 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, 2010*

	Budget	Actual	Variance Over Budget (Under Budget)
<b>Revenues:</b>			
Registration Fees	\$ 1,075,000	\$ 1,099,085	\$ 24,085
Late Registration Fees	151,245	137,633	(13,612)
Provider Fees	22,500	19,250	(3,250)
Mailing List	5,000	5,250	250
Other Income	1,500	2,602	1,102
Interest	25,000	2,204	(22,796)
<b>Total Revenues</b>	1,280,245	1,266,024	(14,221)
<b>Expenses:</b>			
Board Activities	126,700	123,615	(3,085)
Audit Oversight Committee	17,000	16,746	(254)
General and Administrative	110,339	100,618	(9,721)
Communication and Technology	143,445	55,104	(88,341)
Curriculum Provider Committee	69,947	51,003	(18,944)
Budget and Finance Committee	850	—	(850)
Executive Committee	2,700	432	(2,268)
Governmental Relations Committee	447,000	281,017	(165,983)
Public Awareness Committee	274,092	263,216	(10,876)
Tax Preparer Committee	371,092	363,641	(7,451)
<b>Total Expenses</b>	1,563,165	1,255,392	(307,773)
<b>Increase (Decrease) in Net Assets</b>	(282,920)	10,632	293,552
<b>Net Assets Beginning of Year</b>	553,311	553,311	
<b>Net Assets End of Year</b>	\$ 270,391	\$ 563,943	

## 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)
<b>Revenues:</b>			
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
<b>Total Revenues</b>	1,251,200	1,318,095	66,895
<b>Expenses:</b>			
Board Activities	128,700	126,968	(1,732)
Audit Oversight Committee	16,000	15,754	(246)
General and Administrative	102,450	88,359	(14,091)
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	1,343	(5,357)
Governmental Relations Committee	447,000	379,348	(67,652)
Public Awareness Committee	282,500	258,735	(23,765)
Tax Preparer Committee	380,000	368,209	(11,791)
<b>Total Expenses</b>	1,498,045	1,371,349	(126,696)
<b>Increase (Decrease) in Net Assets</b>	(246,845)	(53,254)	193,591
<b>Net Assets Beginning of Year</b>	606,565	606,565	
<b>Net Assets End of Year</b>	\$ 359,720	\$ 553,311	