



Dear Applicant:

Thank you for your interest in becoming or maintain the status as an approved continuing education provider with the California Tax Education Council (CTEC). As an approved provider your course(s) are offered to the several thousand CTEC registered tax preparers.

To attain approval, providers must submit one course for evaluation. Once approved, a provider may create and offer additional courses, each of which must meet the same CTEC education standards and requirements that was required of the initial course submitted. To maintain CTEC standards periodic reviews and audits are conducted. Under policy CP14 periodic reviews of approved providers are conducted at least once every three years. Providers must submit, for review, their most popular course. Audits are conducted in accordance with CP28, under which a CTEC curriculum reviewer, acting as a student, registers for and takes the course. Courses are selected for audit in accordance with the provisions of CP28. Failure to maintain CTEC education standards and requirements will result in a loss of approval as a CTEC provider.

- Providers can be approved to provide two types of education, qualifying education (QE) and continuing education (CE). **A separate application and approval is required for each type of education. This application is for CE Approval.**
- Providers approved to offer self-study courses are automatically approved to offer face-to-face (instructor-led) courses. However, providers approved to offer face-to-face courses **MUST** obtain additional approval in order to offer self-study courses.
- Periodic reviews of previously approved providers who are applying for renewal of their self-study provider status must submit for evaluation the course that was most frequently taken in the prior year even if that course is no longer offered.
- Where a provider has bundled courses to provide an education package, all the courses included in the bundle must be submitted for review. For example, if the provider offers four courses as a bundle to meet the annual CTEC 20-hour continuing education requirement, all four courses must be submitted for review.
- As indicated above, providers approved to offer self-study courses are automatically approved to offer group internet and face-to-face courses. However, providers approved to offer group Internet, and/or face-to-face courses **MUST** obtain separate approval to offer self-study courses (see CP02 for the provider approval process).
- All course materials and administrative paperwork **must be submitted electronically.** Where the word count formula was used to determine the continuing education credits, the course material must also be submitted digitally in Microsoft Word so the word count can be readily verified. Access to self-study courses, offered online, must be supplied by the provider. **Please submit your application via e-mail to Tabitha Bolkish tbolkish@ctec.org**

CONTINUING EDUCATION CURRICULUM REVIEW COSTS

- **Continuing Education Applicants:** Providers wishing to obtain CTEC approval to offer continuing education must submit \$600 with their application packet.
- Public Universities and Colleges are exempt from submitting provider curriculum review fees.

Subsequent Curriculum Review Costs – If curriculum approval is not received during the initial curriculum review, additional fees will be assessed. (See CP14).

Submission of Application: The applicant must assemble and label the required components and submit it to CTEC with the appropriate non-refundable application fee (Reference: CTEC Policy CP15 – Provider Curriculum Review Expense).

Administrative Review: Once received, the packet will be logged in for date of receipt, and an initial administrative review will be performed to ensure that all required components have been included. If required components have been omitted, CTEC will notify you in writing identifying missing information. You are required to submit the requested information within 30 calendar days of the date of notification. Incomplete applications are subject to a \$250 administration fee that must be included with each corrective submission. Failure to respond within 30 calendar days will be considered to be a withdrawal of the application and any further submission by the provider will be considered a new application subject to provider fees.

Curriculum Review: Once a complete packet has been received and initial administrative review has been completed, the materials will be sent to the curriculum reviewer. The curriculum reviewer will review the course, for compliance with CTEC standards. Course materials will not be reviewed until a complete application has been received.

Determination: The curriculum reviewer will provide to the Curriculum Provider Standards Committee a recommendation for approval or denial. If an applicant is denied, the reasons for the recommendation of denial will be submitted, in writing, to the Curriculum Provider Standards Committee. The Curriculum Provider Standards Committee will review the recommendation for appropriate action.

Once your course materials have been reviewed, you will receive written notification of the determination (approval or denial) within 60 days.

If your application is denied you may as provided in CP03, appeal the decision to the CTEC Board. Alternatively you may re-submit a new application and start the process new.

We look forward to receiving your application. Please direct any questions you may have to Tabitha Bolkish at (877) 850-2832 or via e-mail tbolkish@ctec.org



CE Periodic Review Provider Application

Schools seeking to be approved by the California Tax Education Council to meet the requirements of the Business and Professions Code §22250-22259 should use this form.

Please print or type all information

Name of Business _____

DBA's (if any) _____

Physical Address _____

Mailing Address _____

Phone (____) _____ **Cell** (____) _____ **Fax** (____) _____
(Cell phone # is for CTEC office use only)

Website _____

Applicant is:

- Individual Corporation (Corporation number – if applicable) _____
- Partnership University/College/School Non Profit Org. Government Agency
- Other (describe) _____

Designated CTEC Administrator _____ **Phone #** (____) _____

Administrator E-mail _____

Approval is requested to offer Continuing Education

Approval is requested to offer (Check all that apply) Face-to-face (instructor led) Courses
 Self-study Courses

IRS Approved Provider letter

The applicant is an IRS Approved Provider. Must attach a copy of the IRS approval letter.

OWNERS/OFFICERS

Please list those responsible for the management of the applicant. If applicant is an individual, list that individual. Partnerships should list general partners. Corporations and associations should list three officers. Colleges, Universities and agencies should list their top three managers or administrators.

NAME	TITLE	PHONE #
_____	_____	(____) _____
_____	_____	(____) _____
_____	_____	(____) _____

ATTESTATION

Having been duly authorized by the provider, I hereby attest that:

- The provider has appointed the individual listed as the CTEC administrator to that position.
- The provider will adhere to the standards, guidelines and policies of the California Tax Education Council.
- Should the provider fail to abide by the standards, guidelines and policies of the California Tax Education Council (or the IRS when applicable), CTEC may withdraw the provider's approval.

Signature

Name

Title

Date

(For Office Use Only)

_____ Date of receipt	_____ Date submitted for review	_____ Date of resubmission
_____ Complete _____ Incomplete	_____ Letter for complete/incomplete	_____ CE
_____ Check # _____ Amount	_____ Date Approved _____ Denied	_____ Face-to-face -instructor led / Self-study Courses
_____ Approved provider number	_____ IRS Approved provider number	_____ Date for periodic review

PROVIDER APPLICATION CHECKLIST

This checklist is provided to insure that applications are complete and the course material meets CTEC educational requirements. The checklist must be completed and included with each application. **Applications submitted without a completed checklist will be returned and will be subject to a \$250 administration fee that must be included with each corrective submission.**

CAUTION: If curriculum approval is not granted during the initial curriculum review, additional fees will be assessed (reference CTEC Policy CP-14).

IMPORTANT

All materials required for the review **must be submitted electronically.** Materials will not be retrieved from the provider's website or other online source. **Access to self-study courses, offered online, must be supplied by the provider.** This access will only be used by reviewers to verify the bona fide nature of the online delivery platform. Reviewers ***do not*** complete all or any specific aspect of the course. If required materials and/or online access are not supplied the application will be rejected and returned. Where the word count formula is used to determine the course CE hours, the course materials must be submitted as Microsoft Word file so the word count can be verified.

A checklist is included to aid you in assembling your packet of materials for review. Please follow this checklist, to ensure that your application is complete. Incomplete applications will be subject to the provisions outlined below.

GENERAL APPLICATION CHECKLIST

A. Applicant certifies that they have read and understand the CTEC provider policies and this application complies with those policies.

- YES
 NO

If NO - STOP, Do not submit this application

B. Application is for:

Commentary: Separate approvals are required for qualifying education (QE) and continuing education (CE).

- CONTINUING EDUCATION

C. Application is for (Check one):

Commentary: Providers approved for self-study courses are also approved for face-to-face presentations. However providers approved for only face-to-face courses are NOT also approved for self-study courses. Thus a provider seeking approval for both face-to-face and self-study courses must submit a self-study course for approval.

- SELF-STUDY COURSE
 FACE TO FACE PRESENTATIONS

D. Non-Refundable Application Review Fee Attached (Check one):

Commentary: Providers seeking approval for CE courses must include an application fee of \$600.

The fee must be paid by check or money order with the application and made payable to the "California Tax Education Council."

Public Universities and Colleges are exempt from the application fee.

- \$600 – CONTINUING EDUCATION COURSE
- NO FEE – PUBLIC UNIVERSITIES AND COLLEGES

CAUTION: *If curriculum approval is not attained during the initial curriculum review, additional fees will be assessed* (reference CTEC Policy CP14). Therefore it is incumbent upon an applicant to submit a complete and accurate application.

E. Renewal or First Time Application (Check as appropriate):

Commentary: Renewal of an application, where a course is a self-study course, the applicant is required to submit the provider’s most popular course for the prior year.

- RENEWAL - if checked, indicate whether course is:
 - Most popular
- FIRST TIME APPLICATION

COURSE DEVELOPMENT CHECKLIST

F. Course Development Requirements, Reference CTEC policy CP23 - Complete the following series of questions:

1. **The course content is** (Check one):

Commentary: Curriculum content is restricted to federal and California taxation. (Business & Professions Code Section 22255(b)).

- FEDERAL TAXATION
- CALIFORNIA TAXATION

2. **Learning Objectives** (Check one)

Commentary: Learning objectives should clearly state what level of knowledge or skill a participant is expected to achieve after completing a particular course. Course descriptions should be informative to potential participants.

- BASIC
- INTERMEDIATE
- ADVANCED
- UPDATE
- OVERVIEW

3. **Prerequisites, and advance preparation** (Answer Question)

Commentary: Prerequisites should be written in clear and precise language so that potential participants can readily ascertain whether they qualify for the course and whether the specified course level is appropriate for them.

DOES THIS COURSE CLEARLY STATE THE LEARNING OBJECTIVES?Yes No

**IF NO, THE COURSE DOES NOT QUALIFY FOR THE CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

4. **Qualified Curriculum Provider is an:** (Check one)

Commentary: Courses must be developed and taught by individuals or teams having expertise in the subject matter. They must be a CRTP, EA, CPA, tax attorney or an individual with expertise demonstrated through practical experience.

- CRTP
- EA
- CPA
- TAX ATTORNEY
- OTHER

Attach statement including; name(s), contact information and details of qualifications and expertise in the subject matter of the course.

5. **Course Materials are:** (Answer Question)

Commentary - Curriculum providers must ensure that materials are clearly written, technically accurate, current, complete, and sufficient to meet the course's learning objectives. To meet learning objectives the instructional material, including questions, must be clearly written so as to be understood by the student to whose technical level of knowledge and experience the course is directed. This includes not only technical accuracy, but also grammatical and syntactical correctness to the extent that lack of syntactical correctness adversely affects the quality of the course such that educational objectives are compromised to a disqualifying extent.

- Yes NO THE COURSE MATERIALS ARE CLEARLY WRITTEN, TECHNICALLY ACCURATE, CURRENT, COMPLETE, AND SUFFICIENT TO MEET THE COURSE'S LEARNING OBJECTIVES. (See CP23(j)(5))

**IF NO, THE COURSE DOES NOT QUALIFY FOR CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

SELF-STUDY COURSE CHECKLIST

G. If the Course is a Self Study Course Complete the Following:

1. Use of general professional literature, IRS/FTB or other government publications, or reference manuals are such as tax guides not suited to use as a tax course text. (Check one):

- YES - **course includes prohibited material**
- NO - **course does not include prohibited material**

Commentary: CTEC policy CP24 generally prohibits or limits the use of general professional literature, IRS/FTB or other government publications, or reference manuals such as tax guides as course material.

When using the word count formula (worksheet below) the word count shall not include any material from the type of publications listed above.

*Submissions where the word count has not been properly adjusted shall be returned. **CAUTION: Where an attempt to disguise un-allowed text is discovered, the course shall be rejected without further review.***

If you answered Yes to question G1, clearly identify any and all quotations from such publications. Describe how publication material is identified: _____
 _____ . (For example, identification methods may include highlighting with distinct colors, italics, or underlining.)

2. Method used to determine CE award hours (Check one):

Commentary: CE award hours must be based upon either pilot testing or word count formula. Reference CTEC policy CP13.

- CE AWARD BASED UPON PILOT TESTING AND NO GENERAL PROFESSIONAL LITERATURE WAS USED (See G1 above) – **complete Part I next page**. Note: When using the pilot testing method, no publication material can be included in the material as there is no way to adjust the pilot testing results for the inclusion of banned materials.
- CE HOUR AWARD BASED UPON WORD COUNT FORMULA – **Complete Part II next page**. Note the word count does not include publication material or excerpts from publications.

Part I – Pilot Test Results

If the course was purchased from a third party provider who provided the pilot course, complete the following:

Name of the third party provider: _____
 Is that third party provider an approved CTEC or NASBA provider?.... Yes No
 Third parties CTEC or NASBA provider number: _____

If the course pilot testing was conducted by the applicant, provide the following information for each pilot test (minimum 3) on a separate document attached to this application.

- Pilot tester’s name
- Contact information including address and valid phone number
- Credential description and credential number (must be CRTP, EA or CPA)
- Number of minutes taken to complete course
- A statement that the pilot tester is independent of the course developers

CE Award based on pilot test results: _____

Part II - Word Count Formula Computation

- | | |
|--|-------|
| 1. Total number of words in course..... | _____ |
| 2. (a) Number of words not critical to the course..... | _____ |
| (b) Number of words quoted (taken) from un-allowed publications
(See paragraph 2 below and CP13). Identify these quotes in the
course material so the reviewer can identify them. Use a highlighter
or circle the un-allowed text material. | _____ |
| 3. Line 1 less the sum of Line 2(a) and 2(b)..... | _____ |
| 4. Line 3 divided by 180 | _____ |
| 5. Number of review questions..... | _____ |
| 6. Number of exam questions..... | _____ |
| 7. Sum of Lines 5 and 6..... | _____ |
| 8. Line 7 multiplied by 1.85..... | _____ |
| 9. Enter the duration (in minutes) of any audio/visual content included in the course.... | _____ |
| 10. Total of lines 4, 8 and 9..... | _____ |
| 11. Line 10 divided by 50..... | _____ |
| 12. CE Award for class (rounded down to the nearest CE credit)..... | _____ |

Commentary: Words not included in the word count:

1. Any and all material not critical to the achievement of the stated learning objectives for the course;
2. The words in the course introduction;
3. Instructions to the learner;
4. Author/course developer biographies;
5. Table of contents;
6. Glossary;
7. Supplementary reference materials;
8. Appendices.

3. Course meets Interactive Requirement (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses be interactive. Therefore, the course must include a minimum of 3 multi-choice review questions for each CE hour awarded. Questions must be placed at the end of each learning activity throughout the course at sufficient intervals to allow the learner to evaluate the material that needs to be re-studied. Multiple choice questions must have a minimum of 4 possible answers. True-false questions may be included as review questions but do not count towards the question minimum.

- COURSE INCLUDES A MINIMUM OF 3 MULTI-CHOICE REVIEW QUESTIONS FOR EACH CE AWARD HOUR AWARDED
- REVIEW QUESTIONS ARE PLACED AT THE END OF EACH LEARNING ACTIVITY THROUGHOUT THE COURSE AT SUFFICIENT INTERVALS TO ALLOW THE LEARNER TO EVALUATE THE MATERIAL THAT NEEDS TO BE RE-STUDIED?

**IF ALL BOXES ARE NOT CHECKED, STOP.
THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL!
DO NOT SUBMIT APPLICATION.**

4. Course meets Final Examination Requirement - (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses to include a minimum of 5 multi-choice final examination questions per credit hour. The questions must be relevant to the material and to meeting the learning objectives in the course. Successful completion of an interactive self-study course shall be demonstrated by completing 70% or more of the examination questions correctly.

Commentary: Providers are not permitted to provide students with answers to exam questions prior to the student successfully passing the examination. Providers may provide answers to specific missed exam questions to students that successfully passed the examination. However, a complete answer key containing all of the exam questions for the course shall never be provided to a student. (CTEC policy CP13)

- COURSE INCLUDES A MINIMUM OF 5 MULTI-CHOICE EXAM QUESTIONS FOR EACH CE AWARD HOUR AWARDED.
- THE QUESTIONS ARE RELEVANT TO THE MATERIAL AND TO MEETING THE LEARNING OBJECTIVES IN THE COURSE!
- FINAL ANSWERS TO THE EXAMINATION QUESTIONS ARE NOT PROVIDED TO STUDENTS PRIOR TO SUCCESSFULLY PASSING THE EXAMINATION.
- FINAL EXAMINATION REQUIRES A PASSING GRADE OF 70%.

**IF ALL BOXES ARE NOT CHECKED, STOP.
THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL!
DO NOT SUBMIT APPLICATION.**

H. Is this application for a bundled set of courses? See CP13(j)

- Yes
- No

If yes identify the courses included in the bundle:

- Federal Tax Law – up to 10 hours granted
- Federal Update – up to 3 hours granted
- Ethics – up to 2 hours granted
- State Tax Law – up to 5 hours granted

Commentary: Per CP 13(j) "Bundled CE Courses - Where a curriculum provider sells a bundled course that includes 2 or more of the four needed education categories of the annual CTEC CE education requirement (federal tax subjects, federal tax update, ethics or California tax topics):

1. The measure of credit hours, as determined under 13(e) or 13(f) will be applied to each category as if it were a separate course.
2. The number of interactive review questions required for each category will be determined separately as per 13(g).
3. A separate final exam, as per 13(j), shall be administered separately for each category of the course.
4. Where a curriculum provider has obtained a single CTEC number for the bundled course the student is required to pass all the offered category examinations separately to successfully complete the course. Note: If each category has a separate CTEC course number, then each is successfully completed upon the passage of the separate examination.

CTEC has developed a set of policies that also include education standards that a CTEC approved course must adhere to. All providers are required to familiarize themselves with the current policies prior to submitting an application for approval. All CTEC policies can be found on the CTEC website at <http://www.ctec.org/Provider/ProviderPolicies/>

**IF THIS COURSE MATERIAL DOES NOT COMPLY WITH 1, 2, 3, 4 AND ABOVE, STOP.
THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL!
DO NOT SUBMIT APPLICATION.**

REQUIRED MATERIALS CHECKLIST

I. The following materials must be included with the application:

1. Approved Provider Application Form

2. Application fee \$600 - check made payable to CTEC

3. IRS Approved Provider letter

4. Student Course Materials

- **Self-study courses**

- Include the entire course syllabus and materials.
- If the course is a packaged course that includes more than one of the required education elements (Fed Tax Subject, Federal tax Update, Ethics and California Tax Subjects) include and clearly identify the separate elements that make up the package.
- Include workbook, homework or practice problems included in the course.
- Include the final examination and answer key.

- **Face-to-face Courses**

- If the course uses a syllabus, include it
- If used, include PowerPoint Presentation
- Include Instructors Guide or Lesson Plan

5. Student Evaluation Form – Include a copy of the “student evaluation” form used for this course. The form must comply with the requirements of CTEC policy CP08 and at a minimum include the following rated from 1 to 5 with 5 being the highest.

6. Copy of the curriculum provider’s refund policy

7. Curriculum provider’s policy regarding course(s) update

- Provider acknowledges to agree and abide by CTEC policy CP32 – Course Update Guidelines.

8. Completion Certificate - Include a copy of the actual “completion certificate” used for this course. The form must comply with the requirements of CTEC policy CP11.

9. Provider Compliance Form Signed

10. Course Advertising and Promotion

- If this is a renewal application include a sample advertisement that includes the course advertising and promotion disclosures as required by CTEC policy CE05.
- If is first time application; include a plan for informing students of the following policies.

Commentary: Providers shall inform prospective students that the California Tax Education Council has approved the provider and/or course. The Provider Name and Number listed in any disclosure must be the same name and number found on the curriculum provider approval received from the California Tax Education Council. The Course Name and Number listed in any disclosure must be the same name and number found in the CTEC Provider database.

Approved Disclosure Types: The following is a pre-approved disclosure for CTEC approved providers:

1. Short Version - a short version for limited-space ads; a promotional disclosure need only list the course name, CTEC course number and hours of federal and state credit offered.
2. Long Form Version - (Provider Name) has been approved by the California Tax Education Council to offer continuing education courses that count as credit towards the annual “continuing education” requirement imposed by the State of California for CTEC Registered Tax Preparers. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, toll-free by phone at (877) 850-2832, or on the Internet at www.ctec.org.

Provider Compliance Form

In an effort to assist individuals in finding and identifying approved courses presented by approved providers, providers must agree to the following standards.

Provider agrees to the following:

1. We will use only pre-approved CTEC disclosures as directed.
2. We will meet the Course Presentation standard #2 by distributing stated information to all students prior to registration.
3. We will submit education electronically to CTEC within 30 calendar days between January 16 and June 30 and within 10 business days for any other period within the calendar year in which the student completes the course as outlined in policy CP06 (Provider Reporting Requirement).
4. We will evaluate courses as outlined in policy CP08 (Student Course Evaluations) with an evaluation form or some other means, of which will be disclosed to CTEC.
5. We will distribute a certificate of completion to all successful graduates. This certificate will include the required information identified in policy CP11 (Completion Certificate) and noted in Provider Reporting #1. (Providers should set up an online reporting timetable with students. For example: Students will be reported online within 10 business days.)
6. We will designate a CTEC Administrator who will represent our institution with CTEC and will inform CTEC of any changes as outlined in policy CP12 (Provider CTEC Administrator/On-Site Coordinator).
7. We will only offer courses for which we are approved. We will obtain necessary approval for any new course offering such as distance learning or interactive.
8. Provider acknowledges to agree and abide by CTEC policy CP32 – Course Update Guidelines.
9. We understand that it is our responsibility to maintain an understanding of all CTEC policies that pertain to providers.

Provider acknowledges following:

10. We have read and will abide by the entire provider policies included on the CTEC website.
11. More specifically, for self-study courses, we are aware of the requirements:
 - Pertaining to use of government and general publications (Policy CP24)
 - That CE credits are determined by either using the word formula or pilot testing methods (Policy CP13).
 - For interactive review questions (Policy CP13)
 - Curriculum providers must ensure that materials are clearly written, technically accurate, current, complete, and sufficient to meet the course learning objectives. In addition, the review and exam questions cannot be look-up type questions. (Policy CP23)
12. The California Business & Professions Code requires that all California Registered Tax Preparers complete a 60 hour qualifying course and 20 hours of annual continuing education. We understand that courses developed in an attempt to circumvent those requirements and award inflated CE credits can lead to a loss of provider status.

Signature

Name (Print)

Title

Date

SAMPLE STUDENT COURSE EVALUATION FORM

[CE Provider Name]
[IRS-issued Course Number] [CTEC-issued Course Number]
[Course Name]

Instructions: Please comment on all of the following evaluation points for this course and circle a number grade, using a 1-5 scale, with 5 being the highest.

- Were the stated learning objectives met?..... 5 4 3 2 1
- Were the course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?..... 5 4 3 2 1
- Was the time allocated to learning adequate?..... 5 4 3 2 1
- Were the facilities/equipment appropriate (if applicable)?..... 5 4 3 2 1
- Was the course syllabus or handout materials satisfactory?..... 5 4 3 2 1
- Were the audio and visual materials effective?..... 5 4 3 2 1
- If applicable, were individual instructors knowledgeable and effective?
- Instructor (enter name) 5 4 3 2 1
- Instructor (enter name) 5 4 3 2 1

Number hours to complete the course (*Self-study only*).....

Part of the course you found **most** beneficial: _____

Part of the course you found **least** beneficial: _____

Additional comments: _____

At the conclusion of the course would you like us to contact you about your comments?
 YES NO

Name: _____ Phone: _____

Please turn in at the conclusion of the course.

(Sample Certificate)

DO NOT SUBMIT THIS
Use this as a template to create your own certificate.

California Tax Education Council
(Replace with your school name)

Presents to:

(Insert student name)

For Completion of (Insert Course Name)
(10-hours Federal tax law, 3-hours Federal tax update,
2-hours Ethics & 5-hours State)

CTEC Course Number: 0000-CE-0001

Completion Date

Instructor