



Dear Applicant:

Thank you for your interest in becoming or maintaining your status as an approved education provider with the California Tax Education Council (CTEC). As an approved provider your course(s) may be offered to the several thousand CTEC Registered Tax Preparers (CRTPs).

Once approved, a provider may develop 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 CP14 periodic reviews of approved providers are conducted once every three years. 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. **Should the approved provider that you have purchased the course from fail to pass a periodic review or audit, approved status will be revoked for all approved curriculum providers offering that course or using that course material.** All affected curriculum providers will be notified of the revocation of their approved curriculum provider status under the procedures outlined in CP14.03.6.ii.

- 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 QE approval of a purchased course.**
- All course materials and administrative paperwork **must be submitted electronically.**

Please submit your application via e-mail to Tabitha Bolkish tbolkish@ctec.org

QUALIFYING EDUCATION CURRICULUM REVIEW COSTS

- **New Qualifying Education Applicants:** Providers wishing to attain CTEC approval to offer qualifying education must submit \$1,500 with their application packet.
- **Period Review Qualifying Education Applicants:** Providers who wish to maintain the status as an approved provider for qualifying education must submit \$1,000 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 application components and submit them to CTEC with the appropriate non-refundable application fee (Reference: CP15 – Provider Curriculum Review Expense).

Administrative Review: Once received, the application packet will be logged in for date of receipt, and an initial administrative review will be performed to ensure that all required components of the application have been included. If required components have been omitted, CTEC will notify you in writing as to the 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 a withdrawal of the application, and any further submission by the provider will be considered a new application subject to provider fees.

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

QUALIFYING EDUCATION REQUIRED MATERIALS CHECKLIST FOR PURCHASED COURSE MATERIALS FROM A CTEC APPROVED PROVIDER

CTEC approved curriculum providers are allowed to purchase course material from other approved CTEC curriculum providers and offer them under their provider status. An approved curriculum provider is not permitted to assign or otherwise transfer any part of the approved status to another provider. Each curriculum provider must submit his/her own application for approval. The purchasing curriculum provider takes full responsibility for the purchased course material in meeting and maintaining compliance with CTEC education standards and policies.

The following materials must be included with the application:

1. CTEC Curriculum Provider Application Form

2. Application Fee

- ☐ QE Periodic Review fee \$1,000
- ☐ New CE Application fee \$600

Check made payable to CTEC - Mail to:
CTEC, P.O. BOX 2890
Sacramento, CA 95812
Attn: Tabitha Bolkish

3. Copy of Provider Purchased Agreement letter

4. Complete Application checklist

5. Signed Provider Compliance Form

6. Copy of IRS Approval letter (to be included with CE application only)

7. Copy of the course evaluation form - Include a copy of the “student evaluation” form used for this course. The form must comply with the requirements of CP08 and at a minimum include the following rated from 1 to 5 with 5 being the highest.

8. Copy of the curriculum provider’s refund policy

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

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/>



QE 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 ☐ Qualifying Education

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

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:

1. The provider has appointed the individual listed as the CTEC administrator to that position.
2. The provider will adhere to the standards, guidelines and policies of the California Tax Education Council.
3. 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	_____ QE
_____ 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. 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 administrative fee that must be included with each corrective submission.**

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

B. 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

C. Application is for:

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

☐ QUALIFYING EDUCATION

D. 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

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

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.

☐ \$1,500 – NEW APPLICATION FOR QUALIFYING EDUCATION COURSE

☐ \$1,000 – PERIODIC REVIEW FOR QUALIFYING 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 CP14). Therefore it is incumbent upon an applicant to submit a complete and accurate application.

F. 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

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 calendars 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 CP06-Provider Reporting Requirement.
4. We will evaluate courses as outlined in 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 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 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 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 (See CP24)
 - That CE credits are determined by either using the word formula or pilot testing methods (See CP13).
 - For interactive review questions (See 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. (See 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 OF STUDENT COURSE EVALUATION FORM

[QE Provider Name]
[CTEC-issued Course Number] [IRS-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 Basic Income Tax Course
(45-hours Federal & 15-hours State)

CTEC Course Number: 0000-QE-0001

Completion Date

Instructor Signature



CTEC NEW PREPARER REGISTRATION NOTICE

IMPORTANT: Just because you successfully completed the 60-Hours qualifying education course does not permit you to prepare tax returns in the state of California. You must also complete the registration process with the California Tax Education Council (CTEC). Carefully read the instructions below to complete that process.

Now that you have successfully completed the 60-hour qualification education course, you have 18 months from the completion date on the completion certificate provided by your education provider to register with CTEC. If you do not register with CTEC within the allowed 18 months, you will be required to complete another 60-hour qualifying education course before being able to register.

CTEC registrations MUST be completed online at <https://www.ctec.org/Preparer/>. You will need the following to complete your registration: your social security number (SSN); proof that you have a \$5,000 tax preparer bond; your IRS PTIN number; and, payment of the registration fee with a Visa, Master Card or Debit card.

CAUTION - YOU HAVE TWO REGISTRATION OPTIONS

- 1. If you register as a new preparer before November 1** – you are registering for the cycle year ending on October 31 of that year. **Example:** If you register as a new preparer on October 15, 2017, that registration is only valid thru October 31, 2017. You would be required to take 20 hours of continuing education sometime between October 15, 2017 and October 31, 2017 to renew your registration for the next registration cycle.
- 2. If you register as a new preparer after October 31** –you are registering for the next cycle year beginning November 1 of the current year and ending on October 31 of next year. **Example:** If you register as a new preparer on November 2, 2017, your registration is valid thru October 31, 2018. From November 2, 2017 thru October 31, 2018, you will be required to take 20 hours of continuing education from a CTEC approved provider in order to meet the renewal requirements for the next registration cycle, which will begin on November 1, 2018.

Here are some important registration issues to remember:

- The CTEC fiscal year registration period runs from November 1 to October 31 of the following year.
- After your initial registration, you must complete 20 hours of continuing education annually from a CTEC approved provider and renew your registration with CTEC by October 31st each year.
- There is a late renewal period that runs from November 1st through January 15th of the following year. If you renew during that time period, a late registration fee will apply.
- If you fail to renew by January 15th of any given year, you will be required to retake the 60-hour qualifying education course and register as a new preparer.