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## CTEC CURRICULUM PROVIDER APPLICATION

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- (a) - Background:** The California Tax Education Council (CTEC) is charged with the responsibility to implement and administer the provisions of The Tax Preparers Act (Division 8, Chapter 14 of the California Business and Professions Code Sections 22250-22259).
- (1)** The Internal Revenue Service recognizes the California Tax Education Council (CTEC) as a “licensing body” for purposes of Section 10.9(a)(1)(ii) of Circular 230 (also see IRS Q&A #5).
  - (2)** The Act contains requirements that a “Tax Preparer” successfully complete “not less than 60 hours of instruction in basic personal income tax law, theory, and practice” (qualifying education). Forty-five hours must be in federal tax and 15 hours in California tax. Tax preparers must also complete 20 hours of “continuing education” annually, 15 of which are in federal taxation and 5 hours in California tax. Such qualifying and continuing education must be supplied by an “approved curriculum provider”.
  - (3)** A “tax preparer” is a person who, for a fee or for other consideration, assists with or prepares tax returns for another person or who assumes final responsibility for completed work on a return (California Business & Professions Code Section 22251(a)).
  - (4)** Pursuant to the Act, CTEC has developed a process for approving curriculum providers. Curriculum providers can be approved to provide two types of education, qualifying education (QE) and continuing education (CE). A separate approval is required for each type of education.
- (b) - Curriculum Provider Requirements:** To apply to become or maintain the status as an approved CTEC curriculum provider, an applicant must:
- (1)** Be an approved IRS RPO approved provider and provide the IRS approval letter as verification. Since CTEC is recognized as a licensing body for the IRS, an applicant can choose to apply for CTEC provider approval before obtaining IRS approval. In such cases the applicant’s CTEC approval status is suspended until the applicant obtains IRS RPO approval. However, where a provider limits its course offerings to California tax studies (no federal), only CTEC approval is required.
  - (2)** Have and maintain an established physical place of business. The curriculum provider must notify CTEC within 10 business days of any change in the physical place of business.
  - (3)** Submit with the application for approval the items described below:
    - (A)** Have and maintain a business telephone line available to students that is:
      - (i)** During regular business hours, attended by the curriculum provider or the curriculum provider’s staff; or
      - (ii)** Attended by an answering service during regular business hours; or
      - (iii)** Equipped with message taking capabilities that are active during regular business hours.
    - (B)** Have and maintain an e-mail address that is available to students.
    - (C)** Responses to messages requesting or necessitating student contact will be made within 2 business days.
  - (4)** Have not had a finding made by CTEC that the curriculum provider engaged in fraudulent practices.
- (c) - Application Process:**
- (1) Request for Application:** Curriculum provider applicants may request a provider application packet by contacting CTEC or downloading an application from CTEC’s website (ctec.org).
  - (2) Application Fees:** *Submission of Application for Initial Approval:* A completed application package must be submitted to CTEC with the appropriate non-refundable application fee (Reference CTEC Policy CP15 – Provider Curriculum Review Expense).



- (3) Administrative Review:** Upon receipt, the application will be date stamped and an administrative review will be conducted to ensure that all the required components of the application have been provided.
- (4) Incomplete Application:** If the application is incomplete, the curriculum provider will be sent a written notice identifying missing information. Such notice will be sent via e-mail and certified mail. Incomplete applications are subject to a \$250 administrative fee that must be included with each corrective submission. CTEC staff has the prerogative to waive the fee where the omission is minor and the provider promptly and correctly provides the missing item(s).
- (5) Failure to Respond Within 30-days** - Applicants are required to submit the requested information within 30 calendar days of the date of notification. Failure to respond within 30 calendar days will be considered to be a withdrawal of the application. Any subsequent submission will be considered a new application subject to new provider fees.
- (6) Digital Copy Required:** All course materials must be submitted electronically. Where the word count formula was used to determine course credits, the course material must also be submitted in Microsoft Word digital format so the word count can be more readily verified. For a complete list of required application documents, refer to CP02(f) below.
- (7) Review:** Once a complete application has been received, the course materials will be sent to a CTEC reviewer to determine if all CTEC compliance standards have been met (see CP14 for details of the review process).
- (d) - Withdrawal of Application** – At any point during the curriculum provider approval process, a curriculum provider may withdraw their application. Any review fees paid are non-refundable and the curriculum provider will not qualify for approval status. The provisions of CP14(d) will apply.
- (e) – Due Dates** - If any date in this policy falls on a Saturday, Sunday or legal holiday, the due date or action date will be the next business day.
- (f) – Application Submission Contents** – In addition to completing the standard CTEC Curriculum Provider Application, the applicant must submit the documents listed below. Submission packages must be assembled in the following order with each part clearly identified. Failure to do so may cause the submission to be returned to the provider as incomplete.
1. Completed CTEC Curriculum Provider Application.
  2. Application fee: \$600 for a CE Course and \$1,500 for a QE course – check made payable to CTEC.
  3. Completed Application Checklist.
  4. Signed Provider Compliance Form.
  5. Student course-taking instructions – Providers must provide students with clearly written course-taking instructions that identify the steps a student must take from start to finish to complete the course.
  6. A Complete, digital copy of all course material per CP02(c)(6) above.
  7. Question and answer key for the review questions, including an explanation of why each answer is right or wrong.
  8. Question and answer key for the exam, including an explanation of why each correct answer is correct. In the case of a QE course, the final exam questions must be annotated to indicate which questions meet the “required” allocation and which meet the “awareness” allocation.
  8. Copy of the Course Evaluation Form
  9. Copy of the curriculum provider’s refund policy
  10. Sample copy of provider’s course Completion Certificate.

Approved October 29, 1999

CTEC Board of Directors

**Responsibility: Curriculum Provider Standards Committee**