
PROVIDER COURSE COMPLETION CERTIFICATE

- (a) - **Background:** To verify whether a student has completed his/her CTEC educational requirements (whether renewing or new), all CTEC approved providers are required to provide students with a course completion certificate. Even though providers electronically submit student information to CTEC, they are still required to issue course completion certificates to students who have successfully completed the course. CTEC conforms to the IRS CE standards (whether or not the IRS program is functioning); therefore, a course completion certificate that is issued to a CRTP must conform to both IRS and CTEC requirements.
- (b) - **Certificate Size:** No specific size requirement for the certificate.
- (c) - **Information Requirements:** The following information is required on the course completion certificate:
- (1) Full name of student (participant)
 - (2) Course name (If course is in federal studies, name should be the same as that used for federal registration provided the federal program is operational.) If the IRS Program is functional, the IRS-issued course number is required (not required for California tax courses).
 - (3) CTEC course number
 - (4) Course completion date
 - (5) Location of presentation (If course was not presented at a physical location, use "self-study" or "webinar" as appropriate.)
 - (6) CE provider name (Must be the same as it appears in the IRS CE provider system, if the IRS program is functioning.)
 - (7) CE provider address (Must be the same as it appears in the IRS CE provider system, if the IRS program is functioning.)
 - (8) Signature of the administrator or instructor (dated)
 - (9) Certificate shall include the following citation (note courses that also qualify for NASBA credit may also include the NASBA required statement): **"In accordance with the standards set forth in Circular 230 section 10.6, CE credits have been granted based on a 50-minute hour."**
 - (10) Indicate whether the studies were in ethics or professional conduct, federal update, federal tax subjects or California tax subjects.
- (d) - **Bundled Courses** – One certificate can be used for bundled courses that include multiple education elements that carry separate IRS and CTEC course numbers, provided all the information for all the courses in the bundle appear on the certificate.

Approved December 13, 1999

CTEC Board of Directors

Responsibility: Curriculum Provider Standards Committee