
LIMITATIONS ON THE USE OF FEDERAL & STATE PUBLICATIONS, ETC.

(a) - Background: CTEC CE and QE standards limit the use of IRS/FTB, and other government publications or reference materials such as tax guides to be used as supplemental reference materials.

(b) –Course Materials: CE and QE approved curriculum providers of self-study courses must utilize materials specifically developed for the course. These materials must employ learning methodologies that clearly define learning objectives, guide participants through the learning process, and provide evidence of a participant’s satisfactory completion of such courses.

(c) – Prohibited Materials: Self-study courses using reference materials other than as supplemental to materials specifically developed for the course is prohibited. "Reference materials" include IRS/FTB publications, other government publications, tax guides, articles and tax research services, hereafter referred to as "reference materials". However, the use of reference materials as supplemental reference to other instructional materials is allowed. Such references may appear as footnotes or as part of a course text where the author is explaining and/or contrasting the government’s position. Providers are required to disclose such use and failure to disclose will lead to the revocation of provider status.

(d) - CE & QE Credit Award Limitations – If a course includes excerpts taken from "reference materials," the CE or QE credits awarded must be based upon the word count formula (pilot testing cannot be used) and the excerpts taken from the "reference materials" shall not be included in the word count. When documenting the word count formula, the provider must clearly identify the materials taken from "reference materials" and the adjustments made for those materials in the word count formula calculation. Courses submitted for review, where "reference materials" are discovered and not adequately disclosed, will be rejected. Courses being audited, where "reference materials" are discovered and not adequately disclosed by the curriculum provider, will be subject to the provisions of CP14(c)(6)(B).

Curriculum Provider Standards Committee

Responsibility: Curriculum Provider Standards Committee

Approved June 19, 2004