
ADVERTISING DISCLOSURES – QE & CE

(a) Background: CTEC Registered Tax Preparers (CRTPs) must initially complete 60 hours of “qualifying education” and annually complete 20 hours of “continuing education” offered by CTEC approved education providers. To assist the CRTP in finding and identifying approved courses presented by approved providers, the following provider advertising disclosures have been developed.

(b) Disclosure Requirements: Providers shall inform prospective students that CTEC 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 CTEC. The course name and number listed in any disclosure must be the same name and number found in the CTEC provider database. To meet this requirement:

- Providers must use pre-approved disclosures; or
- Providers needing alternate language may submit disclosure proposals to CTEC for approval.

(c) Alternate Wording Approval: CTEC staff will approve all such requests that provide the same information as pre-approved disclosures, and refer all other requests to the Curriculum Provider Standards Committee for approval.

(d) Prohibited Wording: The California Business & Professions Code Section 22255(a) and (b) specifically requires CRTPs to have 60 hours of initial qualifying education and 20 hours of continuing education annually. The use of terms **such as** “quick and easy” implies a student can meet his or her CTEC education requirements without any substantial studies and/or the course lacks sufficient substance to meet CTEC educational standards. The use of such terms is prohibited. Where CTEC has reason to believe a course is not meeting the education standards, it may become subject to an audit (see CP28 – Audit Policy).

(d) Violations: Courses that are promoted in a way that makes claims in violation of this standard may be disallowed for any credit (see CP18 – Curriculum Provider Non-Compliance).

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

(1) Promotional disclosures - a short version for limited-space ads; a promotional disclosure need only list the course name, CTEC course number and hours of federal tax law subjects, federal updates, state subjects, and/or ethics.

(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, by phone toll-free at (877) 850-2832, or on the Internet at www.ctec.org.

Approved: October 29, 1999

CTEC Board Approval Not Required

Responsibility: Curriculum Provider Standards Committee