

## STATEMENT OF MISSION

*The California Tax Education Council (CTEC) will continue to establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance for the benefit of California taxpayers.*

— CALIFORNIA TAX EDUCATION COUNCIL

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## INTRODUCTION

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*The California Tax Education Council (CTEC) is the organization that registers non-exempt paid preparers, the second largest segment of tax preparation professionals serving California consumers.*

*Anyone who, for a fee, assists with or prepares a State or Federal income tax return, excluding CPAs, Attorneys and Enrolled Agents or their employees, must be registered with CTEC.*

*The responsibility for approving tax schools was transferred by the California State Legislature and the Governor from the California Department of Consumer Affairs to CTEC effective July 1, 1997. The Council is a nonprofit quasi public benefit corporation made up of CTEC Registered Tax Preparers, as well as appointees from nonprofit and for-profit organizations which represent tax professionals. Representatives to the Council are appointed as described in Section 22251 of the California Business & Professions Code.*

*The Council is charged with providing a list of approved curriculum providers, approving providers of tax education, verifying education and registering tax preparers who must also obtain a bond.*

CALIFORNIA TAX EDUCATION COUNCIL

P.O. Box 2890    SACRAMENTO, CA 95812-2890    1-877-850-CTEC (2832)

WWW.CTEC.ORG



## MESSAGE FROM THE CHAIR

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“Good Job.” The two simple- yet most complimentary- words Senator Ted Lieu used to sum up the performance of the California Tax Education Council (CTEC) during its Sunset Review hearing earlier this year.

This was the second Sunset Review for CTEC since its inception 17 years ago. The first Sunset Review was in 2001. To say a lot has changed since then would be an understatement.

CTEC is, after all, a first of its kind. The “grand experiment” of California. It was the big question that needed an answer. Is it possible to have an industry regulate itself? Can privatization work?

In the case of the California tax preparer industry, I believe the answer is YES.

The results of CTEC, as it stands today, speak for itself.

The number of unregistered tax preparers has dropped in half. The Internal Revenue Service continually seeks guidance from CTEC on its endeavor to implement a federal tax preparer

program. Public awareness regarding the CTEC program has doubled since 2009, according to an independent study conducted this year. CTEC Registered Tax Preparers (CRTPs) can register online within minutes. California consumers can verify a CRTP's legal status within seconds. And that is only a mere glimpse of CTEC's feats.

A lot of time and *heart* has gone into the CTEC program. I believe the recent passage of SB 1243 is proof of our hard work, which allows CTEC to continue for six more years before another Sunset Review is required.

None of this could have been accomplished without the support of California State Legislators, our volunteer board members, CTEC administrative staff and, of course, the due diligence of CRTPs who continue to comply with the strict standards of California.

It has been an honor to serve as your chair for the past two years. Thank you to everyone for your time, talent and treasures.

*Mary Beth LaMunyon-Jones, Chairwoman*

## 2013 - 2014 COUNCIL MEMBERS



MARYBETH LAMUNYON-JONES

*Chair*

CTEC Registered Tax Preparer  
Lemoore



JOHN BISHOP

*Treasurer*

CTEC Registered Tax Preparer  
Oakland



SUSAN RING

*Secretary*

CTEC Registered Tax Preparer  
Palm Desert



BRANDON CHANLEY

Appointed by: Jackson Hewitt Tax  
Service



C. LESTER CRAWFORD

CTEC Registered Tax Preparer  
Los Angeles



KAREN DE VANEY

Appointed by: California Society of  
Tax Consultants, Inc.



MARGARET "MARGY" DUNN

Appointed by: National Association  
of Enrolled Agents



RUTH GODFREY

Appointed by: National Society of  
Accountants



AARON GRAY

CTEC Registered Tax Preparer  
Long Beach



TIM HENRY

Appointed by:  
Jackson Hewitt Tax Service  
2009-2013



Pam Jipp

Appointed by:  
California Society of  
Enrolled Agents



PAUL LATTER

Appointed by: H & R  
Block Tax Services, Inc.

## 2013 - 2014 COUNCIL MEMBERS



HEATHER SMITH

Appointed by:  
Liberty Tax Service



KATIE TAE

CTEC Registered Tax Preparer  
Gardena



WALTER C. THOMAS

Appointed by: East Bay  
Association of Enrolled  
Agents, Inc. 1998-2013



RANDY WARSHAWSKY

Appointed by: Mission  
Society of Enrolled Agents  
2011-2013



GRETA ZEIMETZ

Appointed by: National Association  
of Tax Professionals

## 2013 - 2014 GOVERNMENT AGENCY REPRESENTATIVES



ARMON MCCONNELL

Representative of the  
California Franchise Tax  
Board



JENNIFER ROUSSEL

Representative of the  
California Franchise  
Tax Board



AMY SMITH

Representative of the  
Internal Revenue Service

## 2013 - 2014 CTEC ADMINISTRATIVE STAFF



TABITHA BOLKISH



CELESTE H. HERITAGE



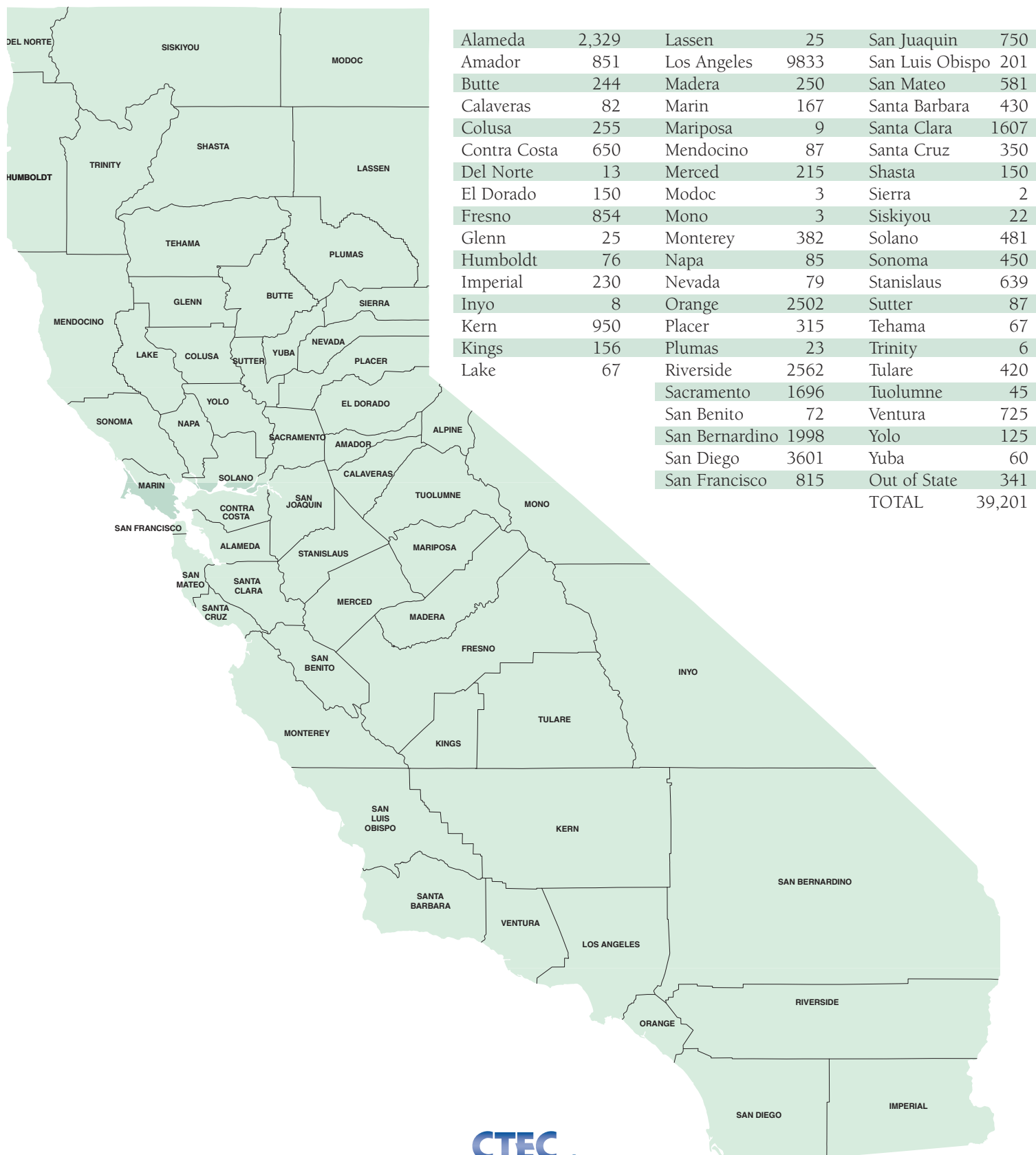
## YEARLY REGISTRATIONS

IN January 1997 when CTEC took over the former Tax Preparer Program from the California Department of Consumer Affairs, there were approximately 27,000 registered tax preparers in California. As of June 30, 2014, CTEC has registered 39,201 preparers. The following table shows each year's annual registration numbers:

REGISTRATION YEAR	TOTAL REGISTRATIONS
07/01/97-06/30/98	28,831
07/01/98-06/30/99	29,009
07/01/99-06/30/00	29,773
07/01/00-06/30/01	28,444
07/01/01-06/30/02	29,943
07/01/02-06/30/03	32,093
07/01/03-06/30/04	34,391
07/01/04-06/30/05	36,931
07/01/05-06/30/06	39,226
07/01/06-06/30/07	40,565
07/01/07-06/30/08	41,881
07/01/08-06/30/09	44,888
07/01/09-06/30/10	44,147
07/01/10-06/30/11	43,674
07/01/11-06/30/12	41,934
07/01/12-06/30/13	38,481
07/01/13-06/30/14	39,201

## CALIFORNIA TAX EDUCATION COUNCIL (CTEC) REGISTERED TAX PREPARERS BY COUNTY

*On June 30, 2014, there were 39,201 CRTP's*



## HISTORY OF CTEC

When the California Tax Education Council (CTEC) took effect in 1997, the California State Legislature provided specific duties for the council to perform:  
Set tax education standards, approve education

providers who meet those standards and oversee the registration of nonexempt tax preparers as a protection to California taxpayers.

### CTEC HISTORIC TIMELINE:

1996	1996 — Governor signs bill in a “grand experiment” to privatize its government-run tax preparer program. The test? To help the state save money and ensure better efficiency by turning the program over to the tax preparer industry.
1997	1997 — CTEC officially takes over the program from the Department of Consumer Affairs. The records given to CTEC? A shoebox with one disk inside containing an outdated list of registered tax preparers. CTEC did not –nor has it ever received— any funding from the state.
1998	
1999	1997 — CTEC reduces the tax preparer registration fee from \$40 to \$25 and cuts the total annual budget in half.
2000	1997 — CTEC creates the most comprehensive standards for tax schools California has ever had.
2001	1997 — CTEC establishes the most qualified team of curriculum reviewers for tax schools California has ever experienced.
2002	1999 — CTEC establishes the acronym (CRTP) so registered tax preparers can be easily identified.
2003	2001 — CTEC creates an online registration system so CRTPs can renew their registration more efficiently.
2004	2002 — California Senate Bill 136 takes effect to reauthorize and extend the CTEC program for at least seven years. The bill passed after the California State Legislature reviewed CTEC’s performance. An additional bill, SB 724, also takes effect to give CTEC the sole authority to approve providers of tax education.
2005	2005 — CTEC establishes an online reporting system for education providers to help enhance efficiency and accuracy.
2006	2005 — California Senate Bill 1543 takes effect to give the California Franchise Tax Board (FTB) authority to pursue and penalize unregistered tax preparers. CTEC agrees to reimburse the state for its enforcement expenses and that all penalties collected by FTB be deposited into the state’s general fund.
2007	2006 — FTB estimates number of unregistered preparers drops from 10,000 to less than 5,000 statewide.
2008	2007 — CTEC registers more than 40,000 tax preparers statewide, a historic number of registrants.
2009	2008 — California Senate Bill 797 takes effect to better define who qualifies as “assisting with” tax preparers.
2010	2008 — CTEC is up for its performance review by the California State Legislature. Based on CTEC’s performance to date, the State Legislature decides to postpone the review to 2014.
2011	2009 — CTEC testifies before the IRS on how California has managed the registration of tax preparers.
2012	2010 — IRS announces its plan to regulate tax preparers on a federal level. The plan mirrors what California requires of its tax preparers.
2013	2012 — California Senate Bill 944 takes effect to conform CTEC federal continuing education requirements to the IRS’ so CRTPs are not forced to complete “double” education requirements.
2014	2014 — California Senate Bill 484 takes effect to give CTEC the legislative authority to deny, suspend or revoke registrations from its tax preparers.
	2014 — CTEC passes its second Sunset Review. California Senate Bill 1243 takes effect, which allows the CTEC program to continue for six more years before another Sunset Review is required.



## STUDY ANALYZES PUBLIC AWARENESS CAMPAIGN

As part of the Sunset Review process, it was requested that the California Tax Education Council (CTEC) hire an outside research firm to measure the effectiveness of its public awareness campaign.

Until now, the most recent independent study had been conducted in 2009.

CTEC was given until June 30, 2014 to submit a complete report to the Sunset Review Legislative Committee.

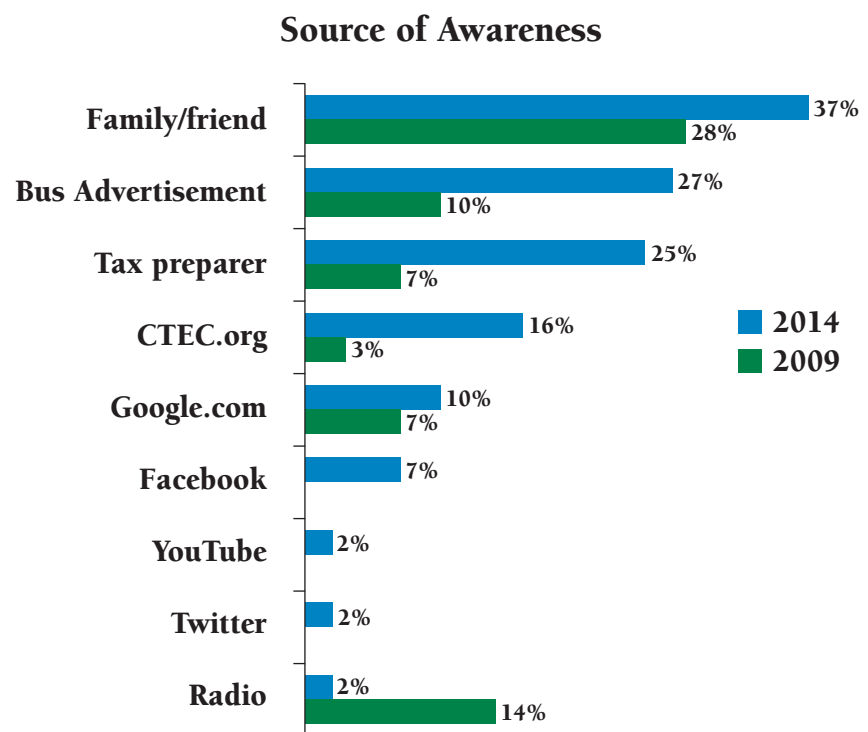
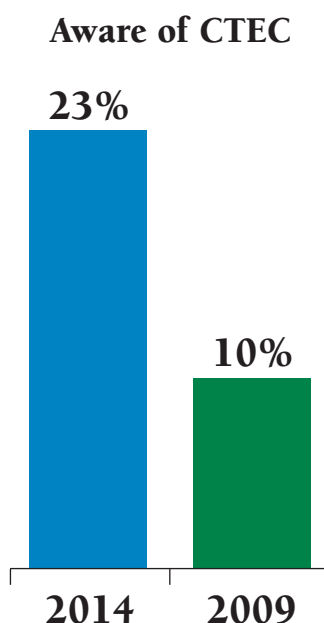
The new study focused on English and Spanish-speaking consumers in Los Angeles and San Diego. The respondents were asked a number of questions to help the board get a better understanding of...

- Initial awareness of CTEC
- How consumers are finding out about CTEC
- Recall of CTEC advertising content through bus signs
- Thoughts about the advertising message

#### According to the survey results...

- Awareness of CTEC is up to 23 percent, which is considered “strong” awareness. In 2009, awareness was at a “moderate” ten percent.
- Of those who remembered seeing CTEC advertisements, most recalled that CTEC offers legal or registered tax preparers.
- When asked if respondents agree with the message statements, 46 percent felt that their friends and family should know about CTEC—a significant increase from 32 percent in 2009.
- 42 percent of respondents strongly agreed that “not all legal tax preparers are registered with CTEC” – a significant increase from 24 percent in 2009.
- Similar to 2009, about a third strongly agreed that the message is a good fit for CTEC and gave it a “five” rating- the highest possible rating.
- 61 percent of Hispanics also recalled seeing the bus signs in Spanish.

The full report was submitted to the Sunset Review Committee in June.



## ENFORCEMENT PURSUES MORE PENALTIES

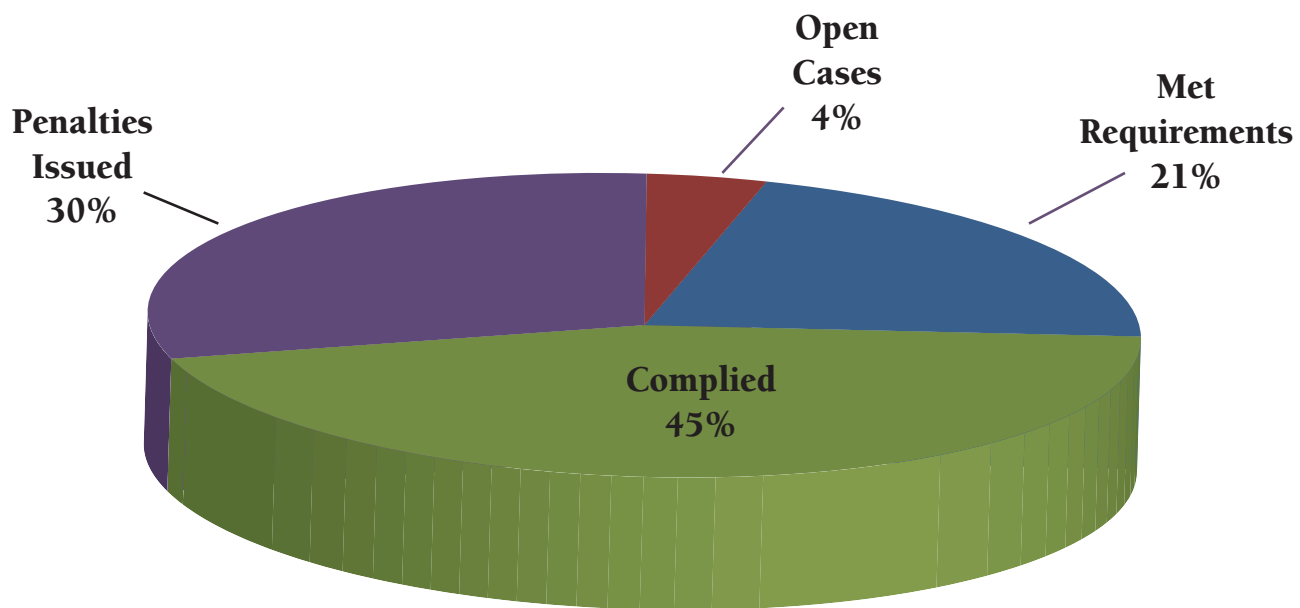
As of October 1, 2014, the Franchise Tax Board (FTB) Tax Preparer Enforcement Team has contacted 784 tax preparers statewide. Most of the contacts were made from January through May of this year.

Tax preparers who are caught preparing tax returns without a legal designation are issued a \$2,500 penalty letter from FTB and have 90 days to comply. If a tax preparer registers with CTEC by the deadline, the penalty is removed. If the tax preparer does not comply or complies late, the \$2,500

penalty stands. In the next year, if that tax preparer still fails to comply and continues to prepare tax returns, the penalty increases to \$5,000.

CTEC and FTB partnered in 2005 to help better protect California taxpayers against fraud by enforcing tax preparer compliance. All penalties collected by FTB are deposited into the state's general fund.

### 2014 Results



- Met Requirements - Exempt of CTEC Registration
- Complied
- Penalties Issued
- Open Cases

## SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

### 101 EDUCATION SERVICES INC.

9 S. Elmhurst Drive, #943  
Prospect Heights, IL 60070  
(800) 214-4307  
(877) 674-9290 (Fax)  
[www.irstaxtraining.com](http://www.irstaxtraining.com)  
Instructional Method: C, S  
CTEC Provider #: 6224

### 1 0 4 0 AND MORE CONTINUING EDUCATION

2669 NE Twin Knolls Suite 106  
Bend, OR 97701  
(650) 843-9829  
(541) 617-9537 (Fax)  
[www.taxcoursesonline.com](http://www.taxcoursesonline.com)  
Instructional Method: S  
CTEC Provider #: 6203

### 1040 FINANCIAL INC.

3509 Adanac Court  
Bakersfield, CA 93309  
(888) 342-1040  
(661) 836-8000 (Fax)  
[www.1040financial.com](http://www.1040financial.com)  
Instructional Method: C  
CTEC Provider #: 3007

### A & B OFFICE INCOME TAX SCHOOL

12432 Oxnard St.  
North Hollywood, CA 91606  
(818) 505-3537  
(818) 308-8533 (Fax)  
[www.aboffice.com](http://www.aboffice.com)  
Instructional Method: C, S  
CTEC Provider #: 1057

### A+ TAX EDUCATORS

1081 Camino Del Rio S, Suite. 213  
San Diego, CA 92108  
(619) 282-6502  
(619) 374-2902 (Fax)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
Instructional Method: C  
CTEC Provider #: 3035

### AARDVARK TAX ONLINE

67782 E. Palm Canyon Drive, Suite B104249  
Cathedral City, CA 92234  
(877) 212-1384  
(888) 296-2736 (Fax)  
[www.aardvarktax.com/california](http://www.aardvarktax.com/california)  
Instructional Method: S  
CTEC Provider #: 3083

### ACCOUNTANT'S EDUCATION SVS.

4380 S. Syracuse Street, Suite 110  
Denver, CO 80237  
(720) 389-5900  
(720) 708-3246 (Fax)  
[www.aestax.com](http://www.aestax.com)  
Instructional Method: C, S  
CTEC Provider #: 1066

### APLUSCPE A SERVICE OF WEBCE

P.O. Box 5161  
Richardson, TX 75085  
(877) 488-9315  
(214) 570-0213 (Fax)  
[www.apluscpe.com](http://www.apluscpe.com)  
Instructional Method: S  
CTEC Provider #: 6216

### AROUND THE BLOCK TAX SERVICES

130 N. Euclid Ave  
Ontario, CA 91762  
(909) 984-4022  
(909) 201-2020 (Fax)  
[aroundtheblocktaxservice.com](http://aroundtheblocktaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3094

### BESTAX & INSURANCE SERVICE

24905 Sunnymead Blvd. Ste. E  
Moreno Valley, CA 92553  
(951) 247-1004  
(951) 247-3578 (Fax)  
Instructional Method: C  
CTEC Provider #: 6206

### BRASS TAX PRESENTATIONS

P.O. BOX 28147  
San Diego, CA 92198  
(858) 487-2553  
(858) 487-8245 (Fax)  
[www.brasstax.com](http://www.brasstax.com)  
Instructional Method: C, S  
CTEC Provider #: 1008

### CA CHAPTER-NAT'L ASSN OF TAX PROFESSIONALS

1400 Easton Drive, Suite 150  
Bakersfield, CA 93309  
(661) 327-4814  
(661) 327-2626 (Fax)  
Instructional Method: C  
CTEC Provider #: 2014

### CA CPA EDUCATION FOUNDATION

1800 Gateway Drive, Suite 200  
San Mateo, CA 94404  
(800) 922-5272  
(650) 802-6224 (Fax)  
[www.calcpa.org](http://www.calcpa.org)  
Instructional Method: C, S  
CTEC Provider #: 2099

### CA SOCIETY OF ENROLLED AGENTS

3200 Ramos Circle  
Sacramento, CA 95827-2513  
(916) 366-6646  
(916) 366-6674 (Fax)  
[www.csea.org](http://www.csea.org)  
Instructional Method: C  
CTEC Provider #: 1001

### CABRILLO COLLEGE

6500 Soquel Drive BELA Division  
Aptos, CA 95003  
(831) 477-5201  
(831) 479-5717 (Fax)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
Instructional Method: C  
CTEC Provider #: 2070

### CAL TAX SCHOOL

P. O. Box 892033  
Temecula, CA 92589  
(877) 778-1753  
(951) 639-6045 (Fax)  
[www.caltaxschool.org](http://www.caltaxschool.org)  
Instructional Method: C, S  
CTEC Provider #: 3055

### CALIFORNIA SOCIETY OF TAX CONSULTANTS INC.

12419 Lewis Street Ste. #106  
Garden Grove, CA 92840  
(714) 750-2782  
(714) 750-2722 (Fax)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
Instructional Method: C, S  
CTEC Provider #: 1000

### CALIFORNIA TAX INSTITUTE

5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (Fax)  
[www.californiataxinstitute.com](http://www.californiataxinstitute.com)  
Instructional Method: S  
CTEC Provider #: 1022

### CLIENTWHYS INC.

19200 Von Karman, Suite 600  
Irvine, CA 92612  
(818) 338-8700  
(818) 743-0551 (Fax)  
[www.clientwhys.com](http://www.clientwhys.com)  
Instructional Method: C, S  
CTEC Provider #: 1044

### COLLEGE OF SAN MATEO AND SKYLINE COLLEGE

1700 W. Hillsdale Blvd.  
San Mateo, CA 94402  
(650) 574-6663  
[www.collegeofsanmateo.edu](http://www.collegeofsanmateo.edu)  
Instructional Method: C  
CTEC Provider #: 3025

### COLLEGE OF THE SEQUOIAS

915 South Mooney Blvd  
Visalia, CA 93277  
(559) 730-3936  
(559) 730-3984 (Fax)  
[www.cos.edu](http://www.cos.edu)  
Instructional Method: C  
CTEC Provider #: 2033

### COMPUTAX

PO BOX 7943  
RIVERSIDE, CA 92513  
(951) 505-3382  
(866) 720-3925 (Fax)  
[www.computaxpro.com](http://www.computaxpro.com)  
Instructional Method: C, S  
CTEC Provider #: 2084

### CPE LINK

4340 Stevens Creek Blvd. Ste. 160  
San Jose, CA 95129  
(800) 616-3822  
(888) 853-0665 (Fax)  
[www.cpelink.com](http://www.cpelink.com)  
Instructional Method: C, S  
CTEC Provider #: 6218

### CPE SOLUTIONS, LLC

1911 N. U.S. Hwy 301 #140  
Tampa, FL 33619  
(800) 545-7601  
(813) 662-3563 (Fax)  
[www.cpecredit.com](http://www.cpecredit.com)  
Instructional Method: S  
CTEC Provider #: 2084

## SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

### CTS4TAXES

2662 Bechelli Lane  
Redding, CA 96002  
(530) 221-8900  
(530) 221-7952 (Fax)  
[www.cts4taxes.com](http://www.cts4taxes.com)  
Instructional Method: C, S  
CTEC Provider #: 3050

### DRAKE SOFTWARE

235 East Palmer Street  
Franklin, NC 28734  
(828) 524-8020  
(828) 349-5713 (Fax)  
[www.drakesoftware.com](http://www.drakesoftware.com)  
Instructional Method: C, S  
CTEC Provider #: 3038

### EZ TAX EDUCATION COMPANY

P.O. BOX 241  
Beaumont, CA 92223  
(951) 710-8688  
[eztaxedco.com](http://eztaxedco.com)  
Instructional Method: C, S  
CTEC Provider #: 3082

### FAST FORWARD ACADEMY

815 Orienta Ave Ste. 1040  
Altamonte Springs, FL 32701  
(888) 798-7277  
(407) 628-1482 (Fax)  
<http://fastforwardacademy.com>  
Instructional Method: C, S  
CTEC Provider #: 6209

### FINANCIAL EDUCATION RESOURCES (FER CPE) A Division Of International Career Development Center

5995 Sepulveda Blvd. Ste. 300  
Culver City, CA 90230  
(310) 482-6996  
(310) 482-3788 (Fax)  
[www.icdccollege.edu](http://www.icdccollege.edu)  
Instructional Method: C, S  
CTEC Provider #: 1035

### FRANCHISE TAX BOARD

PO BOX 1468  
Sacramento, CA  
(916) 845-0353  
(916) 845-5340 (Fax)  
Instructional Method: C  
CTEC Provider #: 3020

### FULLER TAX PREPARER TRAINING, LLC

P.O. BOX 254  
Farmington, UT 84025  
(801) 872-3518  
[www.fullered.com](http://www.fullered.com)  
Instructional Method: S  
CTEC Provider #: 6227

### GATEWAY TAX SERVICE

11200 Crenshaw Blvd.  
Inglewood, CA 90303  
(323) 757-6900  
(310) 496-0109 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 3058

### GEAR UP

PO BOX 966  
Fort Worth, TX 76101-0966  
(800) 231-1860  
(817) 877-3694 (Fax)  
[www.gearup.com](http://www.gearup.com)  
Instructional Method: C, S  
CTEC Provider #: 1013

### GLOBAL ATF SOLUTIONS

12328 South Street Ste. C  
Artesia, CA 90701  
(562) 860-6600  
(562) 860-6608 (Fax)  
[globalatfsolutions.com](http://globalatfsolutions.com)  
Instructional Method: C, S  
CTEC Provider #: 6211

### H & R BLOCK TAX SERVICES INC.

7604 Pacific Avenue 2nd Floor  
Stockton, CA 95207  
(916) 529-9106  
(916) 218-6261 (Fax)  
[www.hrblock.com](http://www.hrblock.com)  
Instructional Method: C, S  
CTEC Provider #: 1040

### HERAS INCOME TAX SCHOOL

3966 W. 6TH STREET  
Los Angeles, CA 90020  
(877) 300-6837  
[www.herasincometaxschool.com](http://www.herasincometaxschool.com)  
Instructional Method: C, S  
CTEC Provider #: 2086

### INTERNAL REVENUE SERVICE

300 N. Los Angeles St Stop  
1053  
Los Angeles, CA 90012  
(213) 576-4196  
(213) 894-6541 (Fax)  
Instructional Method: C  
CTEC Provider #: 1052

### IRS TEC

290 N. D Street  
San Bernardino, CA 92401  
(909) 388-8234  
(909) 388-8203 (Fax)  
[www.irs.gov/taxpros](http://www.irs.gov/taxpros)  
Instructional Method: C  
CTEC Provider #: 1060

### JACKSON HEWITT TAX SERVICES

3 Sylvan Way 3rd Floor  
PARSIPPANY, NJ 7054  
(973) 630-0652  
(973) 630-0650 (Fax)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
Instructional Method: C, S  
CTEC Provider #: 1009

### JORDAN & JORDAN FINANCIAL

31858 Castaic Road Ste. 179  
Castaic, CA 91384  
(661) 257-9620  
[www.jordantaxschool.com](http://www.jordantaxschool.com)  
Instructional Method: C, S  
CTEC Provider #: 1068

### L & R TAX TRAINING SCHOOL

109 West Transit Street  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (Fax)  
[www.mdproservice.com](http://www.mdproservice.com)  
Instructional Method: C  
CTEC Provider #: 3016

### LAMBERS, INC.

7150 114TH Avenue N, Suite  
200  
Largo, FL 33373  
(800) 845-8569  
(727) 507-8380 (Fax)  
[www.LAMBERS.com](http://www.LAMBERS.com)  
Instructional Method: S  
CTEC Provider #: 6231

### LATINO TAX PROFESSIONALS ASSOCIATION

1588 Moffett Street Ste. F  
Salinas, CA 93905  
(866) 936-2587  
(831) 424-3218 (Fax)  
[www.latinotaxpro.org](http://www.latinotaxpro.org)  
Instructional Method: C, S  
CTEC Provider #: 2080

### LIBERTY TAX SERVICE

1716 Corporate Landing  
Parkway  
Virginia Beach, VA 23454  
(757) 493-8855  
(800) 880-6432 (Fax)  
[www.libertytax.com](http://www.libertytax.com)  
Instructional Method: C  
CTEC Provider #: 2097

### LOS RIOS COMMUNITY COLLEGE DISTRICT

8401 Center Parkway  
Sacramento, CA 95823  
(916) 691-7226  
(916) 691-7443 (Fax)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
Instructional Method: C  
CTEC Provider #: 3006

### LOS ANGELES HARBOR COLLEGE

1001 W. Carson Street, Suite P  
Torrance, CA 90502  
(310) 783-0318  
(310) 783-0048 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 3048

### MIRA COSTA COLLEGE BUSINESS DEPT.

Business Dept. 1 Barnard Drive  
Oceanside, CA 92056-3899  
(760) 757-2121 Ext. 6488  
(760) 795-6770 (Fax)  
[www.miracosta.edu/instruction](http://www.miracosta.edu/instruction)  
Instructional Method: C  
CTEC Provider #: 1074

### NATIONAL ASSOCIATION OF TAX PROFESSIONALS (NATP)

P. O. BOX 8002  
Appleton, WI 54912-8002  
(920) 968-7171  
(920) 968-7471 (Fax)  
[www.natptax.com](http://www.natptax.com)  
Instructional Method: C, S  
CTEC Provider #: 1067

## SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

**NATIONAL CENTER FOR PROFESSIONAL EDUCATION, INC. (NCPE)**  
P.O. BOX 560  
ZACHARY, LA 70791  
(800) 682-2163  
(225) 654-800 (Fax)  
[www.NCPESEMINARS.com](http://www.NCPESEMINARS.com)  
Instructional Method: C  
CTEC Provider #: 6226

**NATIONAL POLYTECHNIC COLLEGE INC.**  
6630 Telegraph Road  
Commerce, CA 90040  
(323) 728-9636  
(323) 728-0952 (Fax)  
[www.npcollege.edu](http://www.npcollege.edu)  
Instructional Method: C  
CTEC Provider #: 6202

**NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS**  
1010 N. Fairfax Street  
Alexandria, VA 22314  
(800) 966-6679  
(703) 549-2512 (Fax)  
[www.nsacct.org](http://www.nsacct.org)  
Instructional Method: C, S  
CTEC Provider #: 2094

**NATIONAL TAX TRAINING SCHOOL**  
P.O. BOX 767  
Mahwah, NJ 7430  
(201) 684-0828  
(201) 684-0829 (Fax)  
[www.nattax.com](http://www.nattax.com)  
Instructional Method: S  
CTEC Provider #: 1025

**NBI INC.**  
PO BOX 3067  
Eau Claire, WI 54702  
(715) 835-8525  
(715) 835-1405 (Fax)  
[www.nbi-sems.com](http://www.nbi-sems.com)  
Instructional Method: C  
CTEC Provider #: 3001

**PACIFIC NORTHWEST TAX SCHOOL**  
13405 NW Cornell Rd.  
Portland, OR 97229  
(503) 646-5600  
(503) 350-0265 (Fax)  
[www.pnwtaxschool.com](http://www.pnwtaxschool.com)  
Instructional Method: C, S  
CTEC Provider #: 6180

**PLATINUM PROFESSIONAL STUDIES**  
12340 Seal Beach Blvd. Ste. 271B  
Seal Beach, CA 90740  
(877) 315-1772  
(877) 315-2725 (Fax)  
[www.platinumprostudies.com](http://www.platinumprostudies.com)  
Instructional Method: S  
CTEC Provider #: 2052

**PRACTITIONERS PUBLISHING COMPANY**  
PO BOX 966  
Ft. Worth, TX 76101-0966  
(817) 332-3709  
(817) 252-4008 (Fax)  
[www.trainingcpe.thomson.com](http://www.trainingcpe.thomson.com)  
Instructional Method: S  
CTEC Provider #: 3039

**PRONTO INCOME TAX OF CALIFORNIA INC.**  
208 E. Carson Street #103  
Carson, CA 90745  
(310) 422-1283  
(310) 549-0379 (Fax)  
[www.prontotaxclass.com](http://www.prontotaxclass.com)  
Instructional Method: C, S  
CTEC Provider #: 6201

**REFUNDS TODAY**  
10430 Pioneer Blvd. Ste. 2  
Santa Fe Springs, CA 90670  
(323) 261-0240  
(323) 261-4224 (Fax)  
[www.refundstoday.com](http://www.refundstoday.com)  
Instructional Method: C  
CTEC Provider #: 3044

**RIVERSIDE TAX CONSULTANTS ASSOCIATION**  
P.O. BOX 5546  
Riverside, CA 92517  
(909) 827-9664  
(909) 783-3225 (Fax)  
[www.rtcaweb.org](http://www.rtcaweb.org)  
Instructional Method: C  
CTEC Provider #: 2036

**ROBERT RANGER'S TAX SERVICE**  
424 B. Montgomery Street  
Chula Vista, CA 91911  
(619) 427-7948  
<http://www.facebook.com/robertrangerstaxservice>  
Instructional Method: C  
CTEC Provider #: 6220

**SANTA ANA COLLEGE**  
1530 W. 17th Street  
Santa Ana, CA 92706  
(714) 564-6762  
(714) 564-6133 (Fax)  
[rsccd.blackboard.com](http://rsccd.blackboard.com)  
Instructional Method: C, S  
CTEC Provider #: 2019

**SOUTHERN CALIFORNIA TAX PROFESSIONALS INC.**  
5360 Jackson Drive Ste. 118  
La Mesa, CA 91942  
(619) 698-0508  
(619) 698-9735 (Fax)  
[sctaxpro.org](http://sctaxpro.org)  
Instructional Method: C  
CTEC Provider #: 6207

**SPIDELL PUBLISHING**  
1134 N. Gilbert St.  
Anaheim, CA 92801  
(714) 776-7850  
(714) 776-9906 (Fax)  
[www.caltax.com](http://www.caltax.com)  
Instructional Method: C, S  
CTEC Provider #: 1019

**STATE OF CALIFORNIA BOARD OF EQUALIZATION**  
450 N. Street Room 1902  
Sacramento, CA  
(916) 445-4081  
(916) 324-2087 (Fax)  
Instructional Method: C  
CTEC Provider #: 3069

**SUPER LAB TAX AND ACCOUNTING FIRM**  
3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
(408) 738-8382 (Fax)  
[www.super-tax.com](http://www.super-tax.com)  
Instructional Method: C, S  
CTEC Provider #: 3061

**SURGENT MCCOY CPE LLC**  
237 Lancaster Ave.  
Devon, PA 19333  
(610) 994-9627  
(610) 688-3977 (Fax)  
[www.cpenow.com](http://www.cpenow.com)  
Instructional Method: C, S  
CTEC Provider #: 6217

**TAX EASE LLC**  
39270 Paseo Padre Pwy #624  
Fremont, CA 94538  
(877) 829-2667  
(510) 779-5251 (Fax)  
[www.taxeaseed.com](http://www.taxeaseed.com)  
Instructional Method: S  
CTEC Provider #: 3064

**TAX LINK SEMINARS**  
2335 W. Foothill Blvd Ste. 16  
Upland, CA 91786  
(909) 621-1982  
(909) 625-4293 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 1048

**TAX MATERIALS INC.**  
15105 Minnetonka Ind. Rd.  
Ste. 221  
Minnetonka, MN 55345  
(952) 746-5276 Ext. 104  
(952) 746-5278 (Fax)  
[www.thetaxbook.com](http://www.thetaxbook.com)  
Instructional Method: S  
CTEC Provider #: 6193

**TAXRESOURCES INC.**  
7803 Madison Avenue Ste.  
A-100  
Citrus Heights, CA 95610  
(800) 398-9695  
(916) 966-5417 (Fax)  
[www.taxaudit.com](http://www.taxaudit.com)  
Instructional Method: C, S  
CTEC Provider #: 3027

**TAX SMART UNIVERSITY**  
8765 Aero Drive Ste. 310  
San Diego, CA 92123  
(858) 277-0775  
(858) 277-0776 (Fax)  
[www.tsabusinesscenters.com](http://www.tsabusinesscenters.com)  
Instructional Method: C  
CTEC Provider #: 2079

**TAX TALK TODAY**  
10319 Westlake Drive #146  
Bethesda, MD 20817  
(202) 559-9330  
(202) 559-9333 (Fax)  
[www.taxtalktoday.com](http://www.taxtalktoday.com)  
Instructional Method: S  
CTEC Provider #: 3022



## SCHOOLS APPROVED FOR CONTINUING EDUCATION (20 HOURS)

### THE INCOME TAX SCHOOL

10120 West Broad Street Ste. A  
Glen Allen, VA 23060  
(804) 204-1040  
(804) 213-4248 (Fax)  
[www.theincometaxschool.com](http://www.theincometaxschool.com)  
Instructional Method: C, S  
CTEC Provider #: 1071

### THE JW GROUP LLC

P.O. BOX 507  
Aptos, CA 95001-0507  
(831) 435-3271  
(831) 420-3622 (Fax)  
[www.thejwtaxgroup.com](http://www.thejwtaxgroup.com)  
Instructional Method: S  
CTEC Provider #: 6191

### THE TAX INSTITUTE

424 18th Street  
Bakersfield, CA 93301  
(661) 861-0635  
(661) 633-2119 (Fax)  
[www.taxcollege.com](http://www.taxcollege.com)  
Instructional Method: S  
CTEC Provider #: 1007

### THE TAX SCHOOL

37444 Sycamore Street #21  
Newark, CA 94560  
(510) 796-1188  
(510) 796-1711 (Fax)  
[www.thetaxschool.com](http://www.thetaxschool.com)  
Instructional Method: S  
CTEC Provider #: 1003

### UNIVERSAL ACCOUNTING CENTER

5288 South Commerce Drive  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universalaccounting.com](http://www.universalaccounting.com)  
Instructional Method: S  
CTEC Provider #: 3060

### WESTERN CPE

243 Pegasus Drive  
Bozeman, MT 59718  
(406) 556-0115  
(206) 774-1285 (Fax)  
[www.westerncpe.com](http://www.westerncpe.com)  
Instructional Method: C, S  
CTEC Provider #: 2071

### WOLTERS KLUWER, CCH

4025 W. Peterson Ave.  
Chicago, IL 60646  
(773) 866-3643  
(773) 866-3084 (Fax)  
<http://www.cchgroup.com>  
Instructional Method: C, S  
CTEC Provider #: 1075

### YUBA COMMUNITY COLLEGE

2088 N. Beale Road  
Marysville, CA 95901  
(530) 741-6908  
(530) 634-7706 (Fax)  
[www.yccd.edu](http://www.yccd.edu)  
Instructional Method: C  
CTEC Provider #: 2003



## SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

### 101 EDUCATION SERVICES INC.

9 S. Elmhurst Drive, #943  
Prospect Heights, IL 60070  
(800) 214-4307  
(877) 674-9290 (Fax)  
[www.irstaxtraining.com](http://www.irstaxtraining.com)  
Instructional Method: C, S  
CTEC Provider #: 6224

### 1040 FINANCIAL INC.

3509 Adanac Court  
Bakersfield, CA 93309  
(888) 342-1040  
(661) 836.8000 (Fax)  
[www.1040financial.com](http://www.1040financial.com)  
Instructional Method: C  
CTEC Provider #: 3007

### A & B OFFICE INCOME TAX SCHOOL

12432 Oxnard St.  
North Hollywood, CA 91606  
(818) 505-3537  
(818) 308-8533 (Fax)  
[www.aboffice.com](http://www.aboffice.com)  
Instructional Method: C, S  
CTEC Provider #: 1057

### A+ TAX EDUCATORS

1081 Camino Del Rio South,  
Ste. 213  
San Diego, CA 92108  
(619) 282-6502  
(619) 374-2902 (Fax)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
Instructional Method: C  
CTEC Provider #: 3035

### AROUND THE BLOCK TAX SERVICES

130 N. Euclid Ave  
Ontario, CA 91762  
(909) 984-4022  
(909) 201-2020 (Fax)  
[aroundtheblocktaxservice.com](http://aroundtheblocktaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3094

### BESTAX & INSURANCE SERVICE

24905 Sunnymead Blvd. Ste. E  
Moreno Valley, CA 92553  
(951) 247-1004  
(951) 247-3578 (Fax)  
Instructional Method: C  
CTEC Provider #: 6206

### CA CPA EDUCATION FOUNDATION

1800 Gateway Drive, Suite 200  
San Mateo, CA 94404  
(800) 922-5272  
(650) 802-6224 (Fax)  
[www.calcpa.org](http://www.calcpa.org)  
Instructional Method: C, S  
CTEC Provider #: 2099

### CA SOCIETY OF ENROLLED AGENTS

3200 Ramos Circle  
Sacramento, CA 95827-2513  
(916) 366-6646  
(916) 366-6674 (Fax)  
[www.csea.org](http://www.csea.org)  
Instructional Method: C  
CTEC Provider #: 1001

### CABRILLO COLLEGE

6500 Soquel Drive BELA  
Division  
Aptos, CA 95003  
(831) 477-5201  
(831) 479-5717 (Fax)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
Instructional Method: C  
CTEC Provider #: 2070

### CAL TAX SCHOOL

33175 Temecula Parkway, Ste.  
A127  
Temecula, CA 92592  
(888) 230-4233  
(818) 705-5930 (Fax)  
[www.caltaxschool.org](http://www.caltaxschool.org)  
Instructional Method: C  
CTEC Provider #: 3055

### CALIFORNIA SOCIETY OF TAX CONSULTANTS INC.

12419 Lewis Street Ste. #106  
Garden Grove, CA 92840  
(714) 750-2782  
(714) 750-2722 (Fax)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
Instructional Method: C  
CTEC Provider #: 1000

### CALIFORNIA TAX INSTITUTE

5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (Fax)  
[www.californiataxinstitute.com](http://www.californiataxinstitute.com)  
Instructional Method: C  
CTEC Provider #: 1022

### COLLEGE OF SAN MATEO AND SKYLINE COLLEGE

1700 W. Hillsdale Blvd.  
San Mateo, CA 94402  
(650) 574-6663  
[www.collegeofsanmateo.edu](http://www.collegeofsanmateo.edu)  
Instructional Method: C  
CTEC Provider #: 3025

### COLLEGE OF THE SEQUIAS

915 South Mooney Blvd  
Visalia, CA 93277  
(559) 730-3936  
(559) 730-3984 (Fax)  
[www.cos.edu](http://www.cos.edu)  
Instructional Method: C  
CTEC Provider #: 2033

### COMPUTAX

PO BOX 7943  
Riverside, CA 92513  
(951) 505-3382  
(866) 720-3925 (Fax)  
[www.computaxpro.com](http://www.computaxpro.com)  
Instructional Method: C  
CTEC Provider #: 2084

### CTS4TAXES

2662 Bechelli Lane  
Redding, CA 96002  
(530) 221-8900  
(530) 221-7952 (Fax)  
[www.cts4taxes.com](http://www.cts4taxes.com)  
Instructional Method: C  
CTEC Provider #: 3050

### EVERGREEN VALLEY COLLEGE

3095 Yerba Buena Road  
San Jose, CA 95135  
(408) 274-7900 Ext. 6668  
[www.evc.edu](http://www.evc.edu)  
Instructional Method: C  
CTEC Provider #: 6182

### FAST FORWARD ACADEMY

815 Orienta Ave Ste. 1040  
Altamonte Springs, FL 32701  
(888) 798-7277  
(407) 628-1482 (Fax)  
<http://fastforwardacademy.com>  
Instructional Method: C  
CTEC Provider #: 6209

### FINANCIAL EDUCATION RESOURCES (FER CPE) A Division Of International Career Development Center

5995 Sepulveda Blvd. Ste. 300  
Culver City, CA 90230  
(310) 482-6996  
(310) 482-3788 (Fax)  
[www.icdcollege.edu](http://www.icdcollege.edu)  
Instructional Method: C, S  
CTEC Provider #: 1035

### FOOTHILL COLLEGE

12345 El Monte Road  
Los Altos Hills, CA 94022  
(650) 949-7394  
(650) 948-2845 (Fax)  
[www.foothill.edu](http://www.foothill.edu)  
Instructional Method: C  
CTEC Provider #: 3043

### GATEWAY TAX SERVICE

11200 Crenshaw Blvd.  
Inglewood, CA 90303  
(323) 757-6900  
(310) 496-0109 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 3058

### GOLDEN STATE TAX TRAINING INSTITUTE INC.

PO BOX 930  
Prospect Heights, IL 60070  
(877) 674-9290  
(877) 674-9290 (Fax)  
[www.gstti.com](http://www.gstti.com)  
Instructional Method: C, S  
CTEC Provider #: 2040

### H & R BLOCK TAX SERVICES INC.

7604 Pacific Avenue 2nd Floor  
Stockton, CA 95207  
(209) 956-3765  
(916) 218-6261 (Fax)  
[www.hrblock.com](http://www.hrblock.com)  
Instructional Method: C, S  
CTEC Provider #: 1040

### HEALD COLLEGES

1340 Treat Blvd., Suite 325  
Walnut Creek, CA 94597  
(925) 951-1743  
[www.heald.edu](http://www.heald.edu)  
Instructional Method: C, S  
CTEC Provider #: 2018

## SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

### HERAS INCOME TAX SCHOOL

3966 W. 6TH Street  
Los Angeles, CA 90020  
(877) 300-6837  
[www.herasincometaxschool.com](http://www.herasincometaxschool.com)  
Instructional Method: C, S  
CTEC Provider #: 2086

### IRVINE VALLEY COLLEGE DEPT OF BUSINESS SCIENCES

5500 Irvine Center Drive  
Irvine, CA 92618  
(949) 451-5532  
(949) 451-5775 (Fax)  
[www.ivc.edu](http://www.ivc.edu)  
Instructional Method: C  
CTEC Provider #: 6189

### JACKSON HEWITT TAX SERVICES

3 Sylvan Way 3rd Floor  
Parsippany, NJ 07054  
(973) 630-0652  
(973) 630-0650 (Fax)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
Instructional Method: C, S  
CTEC Provider #: 1009

### JORDAN & JORDAN FINANCIAL

31858 Castaic Road Ste. 179  
Castaic, CA 91384  
(661) 257-9620  
[www.jordantaxschool.com](http://www.jordantaxschool.com)  
Instructional Method: C  
CTEC Provider #: 1068

### L & R TAX TRAINING SCHOOL

109 West Transit Street  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (Fax)  
[www.mdproservice.com](http://www.mdproservice.com)  
Instructional Method: C  
CTEC Provider #: 3016

### LATINO TAX PROFESSIONALS ASSOCIATION

1588 Moffett Street Ste. F  
Salinas, CA 93905  
(866) 936-2587  
(831) 424-3218 (Fax)  
[www.latinotaxpro.org](http://www.latinotaxpro.org)  
Instructional Method: C  
CTEC Provider #: 2080

### LIBERTY TAX SERVICE

1716 Corporate Landing Parkway  
Virginia Beach, VA 23454  
(757) 493-8855  
(800) 880-6432 (Fax)  
[www.libertytax.com](http://www.libertytax.com)  
Instructional Method: C  
CTEC Provider #: 2097

### LOS RIOS COMMUNITY COLLEGE DISTRICT

8401 Center Parkway  
Sacramento, CA 95823  
(916) 691-7226  
(916) 691-7443 (Fax)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
Instructional Method: C  
CTEC Provider #: 3006

### MBS TAX & ACCOUNTING

P.O. BOX 34720  
Los Angeles, CA 90034  
(213) 483-5520  
(213) 483-3259 (Fax)  
[www.mbstaxandaccounting.com](http://www.mbstaxandaccounting.com)  
Instructional Method: C  
CTEC Provider #: 6212

### MIRA COSTA COLLEGE BUSINESS DEPT.

Business Dept. 1 Barnard Drive  
Oceanside, CA 92056-3899  
(760) 757-2121 Ext. 6488  
(760) 795-6770 (Fax)  
[www.miracosta.edu/instruction/](http://www.miracosta.edu/instruction/)  
Instructional Method: C  
CTEC Provider #: 1074

### MT. SAN JACINTO COLLEGE

28237 La Piedra Road  
Menifee, CA 92584  
(951) 639-5522  
(951) 301-0368 (Fax)  
[www.msjc.edu](http://www.msjc.edu)  
Instructional Method: C, S  
CTEC Provider #: 3000

### NATIONAL POLYTECHNIC COLLEGE INC.

6630 Telegraph Road  
Commerce, CA 90040  
(323) 728-9636  
(323) 728-0952 (Fax)  
[www.npcollege.edu](http://www.npcollege.edu)  
Instructional Method: C  
CTEC Provider #: 6202

### NATIONAL TAX TRAINING SCHOOL

P.O. BOX 767  
Mahwah, NJ 7430  
(201) 684-0828  
(201) 684-0829 (Fax)  
[www.nattax.com](http://www.nattax.com)  
Instructional Method: C  
CTEC Provider #: 1025

### NORCO COLLEGE

2001 Third Street  
Norco, CA 928601  
(951) 372-7194  
(951) 972-7192 (Fax)  
Instructional Method: C  
CTEC Provider #: 6228

### PACIFIC NORTHWEST TAX SCHOOL INC.

13405 NW Cornell Rd.  
Portland, OR 97229  
(503) 646-5600  
(503) 350-0265 (Fax)  
[www.pnwtaxschool.com](http://www.pnwtaxschool.com)  
Instructional Method: C  
CTEC Provider #: 6180

### PASADENA CITY COLLEGE

1570 E. Colorado Blvd.  
Pasadena, CA 91106  
(626) 585-7704  
(626) 585-7704 (Fax)  
[www.pasadena.edu](http://www.pasadena.edu)  
Instructional Method: C  
CTEC Provider #: 6185

### PLATINUM PROFESSIONAL STUDIES

12340 Seal Beach Blvd. Ste. 271B  
Seal Beach, CA 90740  
(877) 315-1772  
(877) 315-2725 (Fax)  
[www.platinumprostudies.com](http://www.platinumprostudies.com)  
Instructional Method: C, S  
CTEC Provider #: 2052

### PRONTO INCOME TAX OF CA INC

208 E. Carson Street #103  
Carson, CA 90745  
(310) 422-1283  
(310) 549-0379 (Fax)  
[www.prontotaxclass.com](http://www.prontotaxclass.com)  
Instructional Method: C  
CTEC Provider #: 6201

### R & V INCOME TAX SERVICES

2998 Mission Street  
San Francisco, CA 94110  
(415) 933-1104  
(415) 824-2943 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 3073

### REFUNDS TODAY

10430 Pioneer Blvd. Ste. 2  
Santa Fe Springs, CA 90670  
(323) 261-0240  
(323) 261-4224 (Fax)  
[www.refundstoday.com](http://www.refundstoday.com)  
Instructional Method: C  
CTEC Provider #: 3044

### RIO HONDO COLLEGE

3600 Workman Mill Road  
Whittier, CA 90601  
(562) 463-7358  
(562) 463-4650 (Fax)  
[www.riohondo.edu](http://www.riohondo.edu)  
Instructional Method: C  
CTEC Provider #: 6210

### SAN DIEGO COMMUNITY COLLEGE DISTRICT

1313 Park Blvd.  
San Diego, CA 92101  
(619) 388-3488  
[www.sdccd.edu](http://www.sdccd.edu)  
Instructional Method: C  
CTEC Provider #: 2006

### SANTA ANA COLLEGE

1530 W. 17th Street  
Santa Ana, CA 92706  
(714) 564-6762  
(714) 564-6133 (Fax)  
[rsccd.blackboard.com](http://rsccd.blackboard.com)  
Instructional Method: C  
CTEC Provider #: 2019

### SEAL SERVICES INC.

3270 E. Belmont Avenue  
Fresno, CA 93702  
(559) 266-6555  
(559) 485-5384 (Fax)  
Instructional Method: C  
CTEC Provider #: 6215

## SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)



### **SUPER LAB TAX AND ACCOUNTING FIRM**

3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
(408) 738-8382 (Fax)  
[www.super-tax.com](http://www.super-tax.com)  
Instructional Method: C  
CTEC Provider #: 3061

### **TAX SMART UNIVERSITY**

8765 Aero Drive Ste. 310  
San Diego, CA 92123  
(858) 277-0775  
(858) 277-0776 (Fax)  
[www.tsabusinesscenters.com](http://www.tsabusinesscenters.com)  
Instructional Method: C  
CTEC Provider #: 2079

### **TAXXMART**

4104 Dyer Street  
Union City, CA 94587  
(510) 489-9900  
(510) 740-5511 (Fax)  
Instructional Method: C, S  
CTEC Provider #: 6229

### **THE INCOME TAX SCHOOL**

10120 West Broad Street Ste. A  
Glen Allen, VA 23060  
(804) 204-1040  
(804) 213-4248 (Fax)  
[www.theincometaxschool.com](http://www.theincometaxschool.com)  
Instructional Method: C  
CTEC Provider #: 1071

### **THE JW GROUP LLC**

P.O. BOX 507  
Aptos, CA 95001-0507  
(831) 435-3271  
(831) 420-3622 (Fax)  
[www.thejwtaxgroup.com](http://www.thejwtaxgroup.com)  
Instructional Method: C  
CTEC Provider #: 6191

### **THE TAX INSTITUTE**

424 18th Street  
Bakersfield, CA 93301  
(661) 861-0635  
(661) 633-2119 (Fax)  
[www.taxcollege.com](http://www.taxcollege.com)  
Instructional Method: C  
CTEC Provider #: 1007

### **THE TAX UNIVERSITY**

935 2nd Street Se Suite B  
Charlottesville, VA 22902  
(855) 776-8298  
(434) 220-4706 (Fax)  
[www.onlinetaxuniversity.com](http://www.onlinetaxuniversity.com)  
Instructional Method: C  
CTEC Provider #: 6219

### **UNITEK COLLEGE LLC**

4670 Auto Mall Parkway  
Fremont, CA 94538  
(510) 249-1060  
(510) 249-9125 (Fax)  
[www.unitekcollege.edu](http://www.unitekcollege.edu)  
Instructional Method: C  
CTEC Provider #: 6222

### **UNIVERSAL ACCOUNTING CENTER**

5288 South Commerce Drive  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universalaccounting.com](http://www.universalaccounting.com)  
Instructional Method: C  
CTEC Provider #: 3060

### **YUBA COMMUNITY COLLEGE**

2088 N. Beale Road  
Marysville, CA 95901  
(530) 741-6908  
(530) 634-7706 (Fax)  
[www.yccd.edu](http://www.yccd.edu)  
Instructional Method: C  
CTEC Provider #: 2003

## INDEPENDENT AUDITOR'S REPORT

CPAs with *Personality*

TO THE BOARD OF DIRECTORS  
CALIFORNIA TAX EDUCATION COUNCIL  
SACRAMENTO, CALIFORNIA

We have audited the accompanying financial statements of California Tax Education Council (a nonprofit organization) which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall

presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of California Tax Education Council as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Statements of Activities and Changes in Net Assets – Budget to Actual on page 28 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fritz Russell, CPAs  
October 21, 2014



## STATEMENTS OF FINANCIAL POSITION

June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents (Note 2)	\$ 431,960	\$ 109,895
Certificates of Deposit (Note 3)	-	400,000
Prepaid Expenses	<u>988</u>	<u>988</u>
<b>Total Current Assets</b>	<u>432,948</u>	<u>510,883</u>
<b>Equipment (Note 4)</b>		
Equipment	22,905	22,905
Software	142,050	73,500
Less: Accumulated Depreciation	<u>(64,148)</u>	<u>(52,029)</u>
<b>Total Equipment</b>	<u>100,807</u>	<u>44,376</u>
<b>TOTAL ASSETS</b>	<u>\$ 533,755</u>	<u>\$ 555,259</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ <u>160,098</u>	\$ <u>26,022</u>
<b>Total Current Liabilities</b>	<u>160,098</u>	<u>26,022</u>
<b>Net Assets</b>		
Net Assets - Unrestricted	<u>373,657</u>	<u>529,237</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 533,755</u>	<u>\$ 555,259</u>

## STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

*For the years ended June 30, 2014 and 2013*

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b>REVENUES</b>		
Registration Fees	\$ 989,325	\$ 977,200
Late Registration Fees	325,160	390,270
Certificates	5,260	7,083
Provider Fees	18,275	16,050
Mailing List	2,000	3,344
Other Income	525	682
Interest	<u>1,641</u>	<u>1,057</u>
<b>TOTAL REVENUES</b>	<b><u>1,342,186</u></b>	<b><u>1,395,686</u></b>
<b>EXPENSES</b>		
Board Activities	127,089	126,395
Audit Oversight Committee	17,404	17,972
General and Administrative	89,327	96,666
Communication and Technology	47,868	55,569
Curriculum Provider Committee	137,942	83,037
Budget and Finance Committee	-	259
Executive Committee	-	232
Governmental Relations Committee	392,615	319,419
Public Awareness Committee	352,686	349,919
Tax Preparer Committee	<u>332,835</u>	<u>323,519</u>
<b>TOTAL EXPENSES</b>	<b><u>1,497,766</u></b>	<b><u>1,372,987</u></b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b><u>(155,580)</u></b>	<b><u>22,699</u></b>
<b>NET ASSETS BEGINNING OF YEAR</b>	<b><u>529,237</u></b>	<b><u>506,538</u></b>
<b>NET ASSETS END OF YEAR</b>	<b><u>\$ 373,657</u></b>	<b><u>\$ 529,237</u></b>

## STATEMENT OF FUNCTIONAL EXPENSES

*For the year ended June 30, 2014*

	Board Activities	Audit Oversight Committee	General & Admini- strative	Communi- cation & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 13,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,000
Advertising & Promotion	—	—	—	—	—	—	—	—	285,647	—	285,647
Audit Review	—	—	—	—	18,511	—	—	—	—	—	18,511
Bank Service Charges	—	—	501	—	—	—	—	—	—	—	501
Credit Card Fees	—	—	—	—	—	—	—	—	—	70,112	70,112
Depreciation	—	—	—	—	2,424	—	—	—	4,848	4,847	12,119
Enforcement	—	—	—	—	—	—	—	200,329	—	—	200,329
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	2,010	—	—	—	—	—	—	—	2,010
Legal	—	—	5,198	—	—	—	—	—	—	—	5,198
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	17,765	—	—	—	4,489	—	—	1,667	—	—	23,921
Miscellaneous	—	—	—	—	—	—	—	—	—	—	—
Outside Consultants	—	—	—	6,064	85,518	—	—	106,477	—	—	198,059
Postage	—	—	468	—	—	—	—	—	—	24,803	25,271
Printing	—	4,404	—	—	—	—	—	—	31,962	17,073	53,439
Telephone & Fax	—	—	—	—	—	—	—	—	—	3,229	3,229
Travel	—	—	—	—	—	—	—	3,142	—	—	3,142
Mileage	3,770	—	—	—	—	—	—	—	—	—	3,770
Airfare	1,209	—	—	—	—	—	—	—	—	—	1,209
Hotel	19,426	—	—	—	—	—	—	—	—	—	19,426
Per Diem	2,850	—	—	—	—	—	—	—	—	—	2,850
Cab	200	—	—	—	—	—	—	—	—	—	200
Parking	869	—	—	—	—	—	—	—	—	—	869
Web Page	—	—	—	14,804	—	—	—	—	—	—	14,804
<b>Total Expenses</b>	<b>\$ 127,089</b>	<b>\$ 17,404</b>	<b>\$ 89,327</b>	<b>\$ 47,868</b>	<b>\$ 137,942</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 392,615</b>	<b>\$ 349,457</b>	<b>\$ 336,064</b>	<b>\$1,497,766</b>

*The accompanying notes to the financial statements are an integral part of this statement.*

## STATEMENT OF FUNCTIONAL EXPENSES



*For the year ended June 30, 2013*

	Board Activities	Audit Oversight Committee	General & Administrative	Communication & Technology	Curriculum Provider Committee	Budget & Finance Committee	Executive Committee	Governmental Relations Committee	Public Awareness Committee	Tax Preparer Committee	Total Expenses
Accounting	\$ —	\$ 13,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,000
Advertising & Promotion	—	—	—	—	—	—	—	—	275,815	—	275,815
Audit Review	—	—	—	—	9,387	—	—	—	—	—	9,387
Bank Service Charges	—	—	569	—	—	—	—	—	—	—	569
Credit Card Fees	—	—	—	—	—	—	—	—	—	73,063	73,063
Depreciation	—	—	—	—	2,327	—	—	—	4,654	4,654	11,635
Enforcement	—	—	—	—	—	—	—	233,016	—	—	233,016
Fees & Licenses	—	—	150	—	—	—	—	—	—	—	150
Insurance	—	—	3,417	—	—	—	—	—	—	—	3,417
Legal	—	—	10,330	—	—	—	—	—	—	—	10,330
Management Fee	81,000	—	81,000	27,000	27,000	—	—	81,000	27,000	216,000	540,000
Meetings & Conferences	13,239	—	—	—	5,554	—	232	3,500	—	—	22,525
Miscellaneous	—	—	—	—	—	—	—	—	—	—	—
Outside Consultants	—	—	—	5,669	38,769	—	—	—	—	—	44,438
Postage	—	—	450	—	—	—	—	—	—	20,898	21,348
Printing	—	4,972	750	—	—	—	—	—	40,915	8,904	55,541
Telephone & Fax	—	—	—	—	—	259	—	126	—	1,463	1,848
Travel	—	—	—	—	—	—	—	1,777	72	—	1,849
Mileage	3,727	—	—	—	—	—	—	—	—	—	3,727
Airfare	2,276	—	—	—	—	—	—	—	—	—	2,276
Hotel	21,013	—	—	—	—	—	—	—	—	—	21,013
Per Diem	3,800	—	—	—	—	—	—	—	—	—	3,800
Cab	431	—	—	—	—	—	—	—	—	—	431
Parking	909	—	—	—	—	—	—	—	—	—	909
Web Page	—	—	—	22,900	—	—	—	—	—	—	22,900
<b>Total Expenses</b>	<b>\$ 126,395</b>	<b>\$ 17,972</b>	<b>\$ 96,666</b>	<b>\$ 55,569</b>	<b>\$ 83,037</b>	<b>\$ 259</b>	<b>\$ 232</b>	<b>\$ 319,419</b>	<b>\$ 348,456</b>	<b>\$ 324,982</b>	<b>\$1,372,987</b>

## STATEMENTS OF CASH FLOWS

*For the years ended June 30, 2014 and 2013*

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (155,580)	\$ 22,699
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	12,119	11,635
Decrease (increase) in prepaid expense	-	195
Increase (decrease) in accounts payable	134,076	(3,934)
Increase (decrease) in sales tax payable	<u>-</u>	<u>(168)</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>(9,385)</u>	<u>30,427</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from the redemption of certificates of deposits	400,000	-
Purchase of certificates of deposits	<u>-</u>	<u>(400,000)</u>
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<u>400,000</u>	<u>(400,000)</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of computer equipment	<u>(68,550)</u>	<u>-</u>
<b>NET CASH PROVIDED BY (USED FOR) CAPITAL FINANCING ACTIVITIES</b>	<u>(68,550)</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>322,065</u>	<u>(369,573)</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>109,895</u>	<u>479,468</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 431,960</u>	<u>\$ 109,895</u>



## NOTES TO THE BASIC FINANCIAL STATEMENTS

*For the years ended June 30, 2014 and 2013*

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Principles of Accounting and Nature of Operations

The accompanying financial statements reflect the operations for the California Tax Education Council (CTEC), which was incorporated on January 14, 1997, and commenced active operations on July 1, 1997. CTEC is a public benefit corporation and use or distribution of its assets is subject to certain restrictions.

The State of California requires that all persons in California who prepare taxes for a fee meet certain education requirements and register annually, with exception to IRS Circular 230 tax preparers. CTEC collects registration fees, verifies that tax preparers have met the education and bond requirements, issues certificates, and approves educational programs. CTEC registered 39,201 and 38,481 tax preparers in 2014 and 2013, respectively.

#### Basis of Accounting

The financial statements have been prepared in accordance with generally accepted accounting principles.

#### Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### Investments

Investments, composed of certificates of deposit, are valued at fair value. Interest earned is reported as revenue. Although all of the investments are managed through Wells Fargo Bank, who purchases, reinvests and redeems the certificates on behalf of CTEC, the individual certificates of deposits are held with various banking institutions and no single certificate exceeds the federally insured balance at any one banking institution. There is, therefore, no concentration of credit risk present.

#### Equipment

All equipment is recorded at historical cost if purchased or constructed. Donated assets are valued at estimated fair value on the date received. CTEC capitalizes equipment with a cost of over \$500 and an estimated life of one year or more. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the statement of financial position in the year of sale or retirement, and the resulting gain or loss is recognized on the statement of activities and changes in net assets. Depreciation is provided on the straight-line method over the estimated useful lives of assets as follows:

Description	Estimated Useful Life
Computer Equipment	5 Years
Software Development	7 Years

## NOTES TO THE BASIC FINANCIAL STATEMENTS

*For the years ended June 30, 2014 and 2013*

### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **Revenue Recognition**

Revenue is recognized when required fee is received by CTEC.

#### **Advertising and Promotion Costs**

CTEC expenses advertising costs the first time the advertising occurs on a contract spanning less than a year in length. CTEC uses advertising to assure that the public is informed of the requirements for unlicensed tax preparers practicing in California to be registered. Advertising and promotion costs for the years ended June 30, 2014 and 2013 was \$285,647 and \$275,815, respectively. For the years ended June 30, 2014 and 2013, \$72,000 and \$72,000 was related to the hiring of an outside public relations firm, these amounts are included in advertising and promotion costs.

#### **Enforcement**

CTEC contracts with the State of California, Franchise Tax Board (FTB) for reimbursement of expenses incurred by the FTB's Fraud and Discovery Section while educating and enforcing the provisions of the Business and Professions Code Section 22250-22259 relating to the registration of tax preparers and California Revenue and Taxation Code 19167(d) and (e).

For the years ended June 30, 2014 and 2013 CTEC budgeted enforcement expenses at \$291,850 and \$310,000 respectively. Actual expenditures for the years ended June 30, 2014 and 2013 were \$200,329 and \$233,016 respectively.

#### **Income Taxes**

CTEC is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Section 501(c)(3) of the code provides for the exemption of organizations that organize and operate exclusively for religious, charitable, scientific, literary or education purposes and whose net earnings do not inure to the benefit of any private shareholder or individual. The State of California recognizes this exemption.

CTEC's forms 990, Return of Organization Exempt from Income Tax, for the years ending 2013, 2012, and 2011 could be subject to examination by the IRS, generally for three years after they were filed.

### **NOTE 2: CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include bank accounts as well as certificates of deposit purchased with a maturity of three months or less. Interest income on the certificates of deposit is recorded as income when earned. At June 30, 2014, cash and cash equivalents included \$73,827 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation. At June 30, 2013, cash and cash equivalents included \$93,142 held in commercial banks of which \$250,000 was insured by the Federal Deposit Insurance Corporation.

## NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

*For the years ended June 30, 2014 and 2013*

### NOTE 2: CASH AND CASH EQUIVALENTS (Continued)

CTEC considers short-term highly liquid investments to be cash equivalents provided that they are both readily convertible to cash and had an original maturity of three months or less when purchased. The balance in cash and cash equivalents at June 30 include:

	<u>2014</u>	<u>2013</u>
Bank accounts	\$ 73,827	\$ 93,142
Money market funds	<u>358,133</u>	<u>16,753</u>
<b>Total Cash and Cash Equivalents</b>	<b>\$ <u>431,960</u></b>	<b>\$ <u>109,895</u></b>

### NOTE 3: CERTIFICATES OF DEPOSITS

As of June 30, 2014 CTEC had no funds held in certificates of deposit.

CTEC's certificates of deposit mature as follows for the year ended of June 30, 2013:

	<b>Institution</b>	<b>Maturity Date</b>
\$ 100,000	Everbank Florida	August 2013
100,000	State Bank India NY	November 2013
100,000	Fifth Third Bank	November 2013
<u>100,000</u>	Fifth Third Bank	May 2014
<b>\$ <u>400,000</u></b>		

At June 30, 2013, certificates of deposit included \$400,000 held in commercial banks of which \$400,000 was insured by the Federal Deposit Insurance Corporation.

### NOTE 4: EQUIPMENT

Equipment as of June 30, 2014 was as follows:

	<u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2014</u>
Computer Equipment	\$ 22,905	\$ -	\$ -	\$ 22,905
Software	<u>73,500</u>	<u>68,550</u>	<u>-</u>	<u>142,050</u>
<b>Total Equipment</b>	<b><u>96,405</u></b>	<b><u>68,550</u></b>	<b><u>-</u></b>	<b><u>164,955</u></b>
Less: Accumulated Depreciation	<u>(52,029)</u>	<u>(12,119)</u>	<u>-</u>	<u>(64,148)</u>
<b>Equipment, net</b>	<b>\$ <u>44,376</u></b>	<b>\$ <u>56,431</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>100,807</u></b>

Depreciation expense for the year ended June 30, 2014 was \$12,119.

## NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

*For the years ended June 30, 2014 and 2013*

### NOTE 4: EQUIPMENT(Continued)

Equipment as of June 30, 2013 was as follows:

	June 30, 2012	Additions	Deletions	June 30, 2013
Computer Equipment	\$ 22,905	\$ -	\$ -	\$ 22,905
Software	<u>73,500</u>	<u>-</u>	<u>-</u>	<u>73,500</u>
<b>Total Equipment</b>	<u>96,405</u>	<u>-</u>	<u>-</u>	<u>96,405</u>
Less: Accumulated Depreciation	<u>(40,394)</u>	<u>(11,635)</u>	<u>-</u>	<u>(52,029)</u>
<b>Equipment, net</b>	<u>\$ 56,011</u>	<u>\$ (11,635)</u>	<u>\$ -</u>	<u>\$ 44,376</u>

Depreciation expense for the year ended June 30, 2013 was \$11,635.

Software development costs are related to CTEC's internally developed software and are recorded at cost and depreciated over a 7 year period.

### NOTE 5: MANAGEMENT COMPANY

Advocation Strategies Inc. (Management Company) provides management services for CTEC. CTEC pays the Management Company a flat monthly fee under the current contract of \$45,000. CTEC's current contract with the Management Company expires June 30, 2015. CTEC paid the Management Company \$540,000 and \$540,000 for the years ended June 30, 2014 and 2013 respectively.

The Management Company's fee covers all employee and employee related costs. CTEC has no employees.

### NOTE 6: SUBSEQUENT EVENTS

CTEC has entered into a two year contract effective July 1, 2014 through June 30, 2016 for enforcement services provided by the FTB. The amount budgeted for this period is \$310,000 per year for a contract total of \$620,000.

CTEC has evaluated subsequent events through October 21, 2014, the date which the financial statements were available to be issued.

## SUPPLEMENTAL INFORMATION

California Tax Education Council  
Statement Of Activities And Changes in Net Assets  
Budget To Actual  
*For The Year Ended June 30, 2013*

	Budget	Actual	Variance Over Budget (Under Budget)
<b>REVENUES</b>			
Registration Fees	\$ 1,034,000	\$ 977,200	\$ (56,800)
Late Registration Fees	440,000	390,270	(49,730)
Certificates	600	7,083	6,483
Provider Fees	16,000	16,050	50
Mailing List	4,000	3,344	(656)
Other Income	1,700	682	(1,018)
Interest	765	1,057	292
<b>TOTAL REVENUES</b>	<u>1,497,065</u>	<u>1,395,686</u>	<u>(101,379)</u>
<b>EXPENSES</b>			
Board Activities	52,500	126,395	73,895
Audit Oversight Committee	18,500	17,972	(528)
General and Administrative	575,900	96,666	(479,234)
Communication and Technology	35,400	55,569	20,169
Curriculum Provider Committee	65,500	83,037	17,537
Budget and Finance Committee	1,500	259	(1,241)
Executive Committee	4,200	232	(3,968)
Governmental Relations Committee	396,000	319,419	(76,581)
Public Awareness Committee	334,000	349,919	15,919
Tax Preparer Committee	111,000	323,519	212,519
<b>TOTAL EXPENSES</b>	<u>1,594,500</u>	<u>1,372,987</u>	<u>(221,513)</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>(97,435)</u>	<u>22,699</u>	<u>120,134</u>
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>506,537</u>	<u>506,537</u>	
<b>NET ASSETS END OF YEAR</b>	<u>\$ 409,102</u>	<u>\$ 529,236</u>	

*For The Year Ended June 30, 2014*

	Budget	Actual	Variance Over Budget (Under Budget)
<b>REVENUES</b>			
Registration Fees	\$ 993,000	\$ 989,325	\$ (3,675)
Late Registration Fees	360,000	325,160	(34,840)
Certificates	7,000	5,260	(1,740)
Provider Fees	16,000	18,275	2,275
Mailing List	4,000	2,000	(2,000)
Other Income	1,400	525	(875)
Interest	515	1,641	1,126
<b>TOTAL REVENUES</b>	<u>1,381,915</u>	<u>1,342,186</u>	<u>(39,729)</u>
<b>EXPENSES</b>			
Board Activities	62,500	127,089	64,589
Audit Oversight Committee	20,500	17,404	(3,096)
General and Administrative	552,150	89,327	(462,823)
Communication and Technology	90,400	47,868	(42,532)
Curriculum Provider Committee	73,500	137,942	64,442
Budget and Finance Committee	1,500	-	(1,500)
Executive Committee	2,200	-	(2,200)
Governmental Relations Committee	417,500	392,615	(24,885)
Public Awareness Committee	325,500	352,686	27,186
Tax Preparer Committee	126,000	332,835	206,835
<b>TOTAL EXPENSES</b>	<u>1,671,750</u>	<u>1,497,766</u>	<u>(173,984)</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>(289,835)</u>	<u>(155,580)</u>	<u>134,255</u>
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>529,237</u>	<u>529,237</u>	
<b>NET ASSETS END OF YEAR</b>	<u>\$ 239,402</u>	<u>\$ 373,657</u>	