

2019-2020
APPLICATION FOR RENEWAL REGISTRATION
 REQUEST FOR STATEMENT OF COMPLIANCE
 (FOR USE BY CRTPS)

Please Type or Print Clearly

Revised August 2019

SECTION I – IDENTIFICATION

CTEC# A _____
REQUIRED

Name: _____
 First **REQUIRED** Middle Last **REQUIRED**

SS # _____ - _____ - _____ PTIN # _____ DBA (Doing Business As): _____ (OPTIONAL)
Social Security number - **REQUIRED** for IRS & FTB enforcement purposes IRS Preparer Tax Identification Number - **REQUIRED**

Mailing/Business Address **REQUIRED** _____
 (Will be listed on CTEC website) City State Zip Code

*****A physical address is required if you provide a PO Box as a mailing address*****

Physical/Home Address _____
 City State Zip Code

Date of Birth - **REQUIRED** ____/____/____ Business Phone - **REQUIRED** (____) _____ Residence Phone (____) _____

E-mail Address - **REQUIRED** _____@_____

- Check the box if you **do not** want to be listed on CTEC’s mailing list. Education providers/Bond companies purchase a mailing list from CTEC to promote their material. CTEC’s privacy statement pertaining to the sale of mailing list can be found on our website.
- Check the box if you **do not** want to receive the CTEC Newsletter by email.

SECTION II – TAX PREPARER CODE OF CONDUCT AND RESPONSIBILITIES (READ REVERSE SIDE)

Applicants must attest, by initialing below, that they have read and agree to follow the rules outlined in the Tax Preparer Code of Conduct and Responsibilities on the reverse side.

* Initial Here * **REQUIRED**

_____ I have read and agree to abide by the Tax Preparer Code of Conduct and Responsibilities.

SECTION III- FACT OF FILING

I have filed or will be filing my personal and/or business tax returns for the past three years with the appropriate agencies (IRS and FTB)

Please check one **REQUIRED**

Yes No

SECTION IV – BOND --- YOU MUST ENCLOSE A “COPY” OF YOUR BOND WITH THIS APPLICATION

Pursuant to Section 22250 (e) (1) of the California Business and Professions Code, a tax preparer may not conduct business without having a current surety bond in the amount of \$5,000. Pursuant to Section 22252 of the California Business and Professions Code, **prior to rendering any tax preparation services, a tax preparer shall provide the customer, in writing, with the tax preparer’s name, address, telephone number, evidence of compliance with the bonding requirement and CTEC’s website address (www.ctec.org).** Section 22255 of the California Business and Professions Code prevents CTEC from issuing a Statement of Completion if a current bond company, bond number, and bond expiration/anniversary date is not submitted. **Applications submitted without a copy of your surety bond are incomplete and will not be processed.**

SECTION V – EDUCATION --- YOU MUST ENCLOSE A COPY OF YOUR COURSE COMPLETION CERTIFICATE(S) FROM YOUR EDUCATION PROVIDER(S) WITH THIS APPLICATION

Pursuant to Section 22255(b) of the California Business and Professions Code, a Certificate of Compliance cannot be issued until the tax preparer has completed, beginning November 1, 2018, the annual 20-hours of continuing education (10 hours federal tax law, 3 hours federal tax update, 2 hours of ethics and 5 hours of California) from an approved CTEC provider(s). A current list of CTEC approved providers is available by mail, fax, or at www.ctec.org.

Certificates MUST show federal tax law, federal tax update, ethics and state hours breakdown, date of completion, CTEC course number and instructor signature.

I have successfully completed, beginning November 1, 2018, 20-hours of continuing education from a CTEC approved provider. Enclosed with this application is a copy of my course completion certificate(s).

I CERTIFY THAT THE FOREGOING IS TRUE AND CORRECT.

(Signature of Applicant) **REQUIRED** _____ (Date) _____

The requested Certificate of Compliance is the property of the above designated individual and may not be withheld by an employer.

TAX PREPARER CODE OF CONDUCT AND RESPONSIBILITIES

- ✓ **Must** register as a tax preparer with the California Tax Education Council (CTEC).
- ✓ **Must** maintain a \$5,000 tax preparer bond issued by a surety company admitted to do business in California. A tax preparer shall provide to the surety company proof that he or she is at least 18 years of age before a bond can be issued.
- ✓ **Must** identify to the surety company all preparers employed or associated with the tax preparer securing the bond.
- ✓ **Must** file an amendment to the bond within 30 days of any change in the information provided in the bond.
- ✓ **Must** not conduct business without having a current surety bond in effect.
- ✓ **Must** cease doing business as a tax preparer upon cancellation or termination of bond until a new bond is obtained.
- ✓ **Must** furnish evidence of a current bond upon the request of any state or federal agency or law enforcement agency.
- ✓ **Must** prior to rendering any tax preparation services, provide the customer, in writing, with the tax preparer's name, address, telephone number, evidence of compliance with the bonding requirement, and CTEC's website address www.ctec.org
- ✓ **Must** report all paid claims against your surety bond to CTEC.
- ✓ **Must** not make fraudulent, untrue, or misleading statements or representations that are intended to induce a person to use their tax preparation services.
- ✓ **Must** not obtain the signature of a customer on a tax return or authorizing document that contains blank spaces to be filled in after it has been signed.
- ✓ **Must** not fail or refuse to give a customer, a copy of any document requiring the customer's signature, within a reasonable time after the customer signs.
- ✓ **Must** not fail to maintain a copy of any tax return prepared for a customer for four years from the later of the due date of the return or the completion date of the return.
- ✓ **May** not engage in advertising practices that are fraudulent, untrue, or misleading, including assertions that the tax preparer bond in any way implies licensure or endorsement of a tax preparer by the State of California.
- ✓ **Must** not violate provisions of Section 17530.5 or 7216 of Title 26 of the United States Code prohibiting tax preparers from disclosing any information obtained in the business of preparing federal or state income tax returns unless (1) consented to, in writing, by the taxpayer in a separate document; (2) expressly authorized by law; (3) necessary for the preparation of the return; and, (4) pursuant to court order.
- ✓ **Must** not fail to sign a customer's tax return when payment for services rendered has been made.
- ✓ **Must** not fail to return, upon demand by or on behalf of a customer, records or other data provided to the tax preparer by the customer.
- ✓ **Must** not give false or misleading bond information to a consumer or give false or misleading information to a surety company in obtaining their tax preparer bond.
- ✓ **Must** apply for their Certificate of Completion within 18 months after completing their 60 hours of qualifying education from an approved provider.
- ✓ **Must** complete, on an annual basis, not less than 20 hours of continuing education from an approved curriculum provider (**10 hours federal tax law, 3 hours federal tax update, 2 hours of Ethics and 5 hours of State**).

According to California Business & Professions Code Section 22253.2, and California Revenue & Taxation Code Section 19167, when a person prepares a tax return, for a fee, without the appropriate lawful designation, the Franchise Tax Board, pursuant to an agreement with the California Tax Education Council, will do the following: (1) The amount of the penalty under the subdivision for the first failure to register is two thousand five hundred dollars (\$2,500). This penalty shall be waived if proof of registration is provided to the Franchise Tax Board within 90 days from the date of notice of the penalty which is mailed to the tax preparer. (2) The amount of the penalty for a failure to register, other than the first failure to register, is five thousand dollars (\$5,000).

The Superior Court, in and for the county in which any person acts as a tax preparer in violation of the provisions of this statute, may, upon a petition by any person, issue an injunction or other appropriate order restraining the conduct.

SECTION VI - PAYMENT AND MAILING

Enclose a signed check or money order for **\$33.00** to the California Tax Education Council (CTEC). **If postmarked after 10/31/19, include a delinquent fee of \$55.00 for a total payment of \$88.00.** If a CRTP does not renew his/her registration by **January 15, 2020**, he/she will have to retake the **60-hour qualifying education** course and register as a **new CRTP**. All fees are non-refundable. A \$20.00 fee will be assessed on all returned checks. Do not use paper clips or staples. APPLICATIONS ARE NOT ACCEPTED BY FAX. Mail the completed and signed application with a check or money order, copy of your completion certificate(s) from your education provider(s) and copy of your bond to:

CTEC, PO BOX 2890, SACRAMENTO, CA 95812-2890.

Please **ALLOW 4 to 6 WEEKS** for the processing and receipt of your CTEC Certificate of Compliance

FOR FASTER PROCESSING RENEW ONLINE -- Go to www.ctec.org and click on **Already a CRTP? Click here to Login to your account**. In order to renew your registration online your continuing education hours **MUST** already be electronically submitted by your **education provider(s)** and payment must be made with **Visa/Visa Debit** or **MasterCard/MasterCard Debit**. You will need the **LAST 6 DIGITS OF YOUR SOCIAL SECURITY NUMBER** and **LAST NAME** to access the online registration. Once you have completed the process, you will immediately receive a registration receipt for your records.