

Dear Applicant:

Thank you for your interest in becoming or maintaining your status as an approved continuing education provider with the California Tax Education Council (CTEC). As an approved provider, your course(s) may be offered to several thousand CTEC Registered Tax Preparers (CRTPs).

To attain approval, providers must submit one course for evaluation. Once approved, a provider may develop and offer additional courses, each of which must meet the same CTEC education standards and requirements that are required of each course submitted. To maintain CTEC standards, periodic reviews and audits are conducted. Under CP14, periodic reviews of approved providers are conducted once every three years. Providers must submit, for review, their most popular course. Audits are conducted in accordance with CP28, under which a CTEC curriculum reviewer, acting as a student, registers for and takes the course. Courses are selected for audit in accordance with the provisions of CP28. Failure to maintain CTEC education standards and requirements will result in a loss of approval as a CTEC provider.

- Providers can be approved to provide two types of education, qualifying education (QE) and continuing education (CE). **Separate approval is required for each type of education. Note: This application is for CE approval.**
- Providers approved to offer self-study courses are automatically approved to offer face-to-face (instructor-led) courses. However, providers approved to offer face-to-face courses **MUST** obtain additional approval to offer self-study courses.
- As indicated above, providers approved to offer self-study courses are automatically approved to offer group internet and face-to-face courses. However, providers approved to offer group internet, and/or face-to-face courses **MUST** obtain separate approval to offer self-study courses (see CP02 for the provider approval process).
- CTEC Approved Providers applying for a periodic review must submit the course(s) selected by CTEC for evaluation. If a selected course is no longer offered, the provider must submit its current most popular course. If a selected course is outdated, the provider must submit an updated or current version of the course instead. (See CP14)
- **Where a provider has bundled courses to provide an education package, all the courses included in the bundle must be submitted for review. For example, if the provider offers four courses as a bundle to meet the annual CTEC 20-hour continuing education requirement, all four courses must be submitted for review.**
- All course materials and administrative paperwork **must be submitted electronically**. Where the word count formula was used to determine the continuing education credits, the course material must also be submitted digitally in Microsoft Word so the word count can be readily verified. **Access to self-study courses offered online must be supplied by the provider.**

Instructions must be clear and specific, including all information necessary to access each part of the course. Some courses require the student to complete one section (chapter or part) before proceeding to the next. Since the reviewer does not navigate through the entire course in sequence but only samples the material and exam questions this restrictive feature must be capable of being overridden

Please submit your application via e-mail to Amanda Harden aharden@ctec.org

CONTINUING EDUCATION CURRICULUM REVIEW COSTS

- **New Continuing Education Applicants:** Providers wishing to attain CTEC approval to offer continuing education must submit \$625 with their application packet.
- **Periodic Review Continuing Education Applicants:** Providers who wish to maintain the status as an approved provider for continuing education must submit \$625 with their application packet.

Subsequent Curriculum Review Costs – If curriculum approval is not received during the initial curriculum review, additional fees will be assessed. If curriculum approval is not attained during the curriculum review, a \$600 resubmittal fee will be assessed. If a provider resubmits the changes within 30 days and the changes are approved by the reviewer, the course is then approved. After December 31, 2024, providers may not elect Conditional Approval in consecutive review cycles.

Submission of Application: The applicant must assemble and label the required application components and submit them to CTEC with the appropriate non-refundable application fee (Reference: CP15 – Provider Curriculum Review Expense Fees).

Administrative Review: Once received, the application packet will be logged in for date of receipt, and an initial administrative review will be performed to confirm that all required components of the application have been included. If the application is incomplete, CTEC will notify you in writing as to the missing information. You are required to submit the requested information within 30 calendar days of the date of notification. Incomplete applications are subject to a \$250 administrative fee that must be included with each corrective submission. Failure to respond within 30 calendar days will be considered a withdrawal of the application, and any further submission by the provider will be considered a new application subject to provider fees. Course materials will not be reviewed until a complete application has been received. *A technical review of the course materials cannot be completed until all the required documentation has been received.*

Curriculum Review: Once a complete application has been received and initial administrative review completed, the materials will be sent to the curriculum reviewer. The curriculum reviewer will (within 60 days), review the course for compliance with CTEC standards. *A technical review of the course materials cannot be completed until all the required documentation has been received.*

Determination: The curriculum reviewer will provide to the Curriculum Provider Standards Committee a recommendation for approval or denial. If an applicant is denied, the reasons for the recommendation of denial will be submitted, in writing, to the Curriculum Provider Standards Committee. The Curriculum Provider Standards Committee will review the recommendation for appropriate action. You will receive written notification of the determination.

Provider Annual Registration Renewal: Each year, between the months of October through December, all CTEC Approved Education Providers must submit a Provider Annual Renewal Registration application and the applicable fee to maintain their approved provider status for the following calendar year. A separate renewal application is required for each provider type, including Qualifying Education (QE) and Continuing Education (CE). The annual renewal is a separate application and does not require the submission of course materials. Providers can access and complete the renewal application through their online provider account.

If your application is denied, you may appeal the decision to the CTEC Board (See CP03), or you may re-submit a new application and start the process anew.

We look forward to receiving your application. Please direct any questions you may have to Amanda Harden at (877) 850-2832 or via e-mail aharden@ctec.org

CONTINUING EDUCATION (CE) – PURCHASED COURSE MATERIALS

This page applies only to providers submitting Continuing Education (CE) course materials purchased from a CTEC-approved provider. Providers submitting original course materials they developed should skip this page.

CTEC-approved curriculum providers may purchase course materials from other CTEC-approved curriculum providers and offer those materials under their own provider approval.

In the event a purchased course fails to pass a curriculum provider's periodic review or audit, the approved status of the provider offering that course will be subject to termination. Such termination will not apply to other approved curriculum providers that are offering the same course or using the same course materials, unless otherwise determined by CTEC.

CTEC will notify all purchasing providers of the identified educational deficiencies and instruct them to discontinue the sale of the course until further notice. The provider that developed the course will also be notified of the CTEC educational standard deficiencies and instructed to cease offering the course until the deficiencies have been appropriately addressed.

The developing provider must submit a revised course addressing the identified CTEC educational deficiencies to CTEC for review and approval. All affected curriculum providers will be notified that failure to comply with CTEC's instructions may result in termination of their approved curriculum provider status in accordance with the procedures outlined in CTEC Policy CP14(c)(6)(B)(iii).

An approved curriculum provider may not assign, transfer, sublicense, lease, or otherwise permit another individual or entity to use its CTEC-approved provider status. Each curriculum provider must independently apply for and obtain CTEC approval before offering CTEC-approved education.

The purchasing curriculum provider assumes full responsibility for ensuring that the purchased course materials comply with all applicable CTEC statutes, regulations, education standards, policies, and reporting requirements. The purchasing provider is solely responsible for maintaining compliance with CTEC requirements and for the quality, administration, and delivery of the approved course.

Providers submitting purchased course materials must complete the application in its entirety and submit all items identified on the **Required Materials Checklist** included with the application. In addition to the required checklist items, providers must also submit a copy of the **Provider Purchased Agreement**.

Applications that are incomplete or missing required documentation will be deemed incomplete and returned for correction. Each corrective submission must include a **\$250 administrative fee** before the application will be reviewed further.

☐ **Click here if you are submitting this application with Continuing Education (CE) course materials purchased from a CTEC-approved provider.**

Name of the CTEC-approved provider from which you purchased the course materials: _____

CE PROVIDER APPLICATION

Schools seeking to be approved by the California Tax Education Council to meet the requirements of the Business and Professions Code §22250-22259 should use this form.

Mail this form to CTEC, P.O. Box 2890, Sacramento, CA 95812-2890 or email this form to aharden@ctec.org
Please print or type all information

Name of Business _____

DBA's (if any) _____

Mailing Address _____

Physical Address _____

Phone (____) _____

Cell (____) _____
(Cell phone# is for CTEC office use only)

Fax (____) _____

Website _____

Applicant is:

- ☐ Individual ☐ Corporation (Corporation number – if applicable) _____ ☐ Partnership ☐ University/College/School
☐ Non Profit Org. ☐ Government Agency ☐ Other (describe) _____

Designated CTEC Administrator _____ **Phone #** (____) _____

Administrator E-mail _____

Approval is requested to offer ☐ Continuing Education

Approval is requested to offer (Check all that apply)

- ☐ Face-to-face (instructor led) Courses ☐ Group Internet Courses ☐ Self-study Courses

IRS Approved Provider letter ☐ The applicant is an IRS Approved Provider. (Must attach a copy of the IRS approval letter).

☐ Name of the CTEC-approved provider from which you purchased the course materials _____

OWNERS/OFFICERS

Please list those responsible for the management of the applicant. If the applicant is an individual, list that individual. Partnerships should list general partners. Corporations and associations should list three officers. Colleges, Universities, and agencies should list their top three managers or administrators.

NAME	TITLE	PHONE #
_____	_____	(____) _____
_____	_____	(____) _____
_____	_____	(____) _____

ATTESTATION

Having been duly authorized by the provider, I hereby attest that:

- The provider has appointed the individual listed as the CTEC administrator to that position.
- The provider will adhere to the standards, guidelines, and policies of the California Tax Education Council.
- Should the provider fail to abide by the standards, guidelines, and policies of the California Tax Education Council, CTEC may withdraw the provider's approval.



Signature

Name

Title

Date

(For Office Use Only)

_____ Date of receipt

_____ Date submitted for review

_____ Approved provider number

_____ Date for periodic review

PROVIDER APPLICATION CHECKLIST

This checklist is provided to help ensure applications are complete, and the course material meets CTEC educational requirements. The checklist must be completed and included with each application. **Applications submitted without a completed checklist will be returned and will be subject to a \$250 administrative fee that must be included with each corrective submission.**

CAUTION: If curriculum approval is not attained during the curriculum review, a \$600 resubmittal fee will be assessed. If a provider resubmits the changes within 30 days and the changes are approved by the reviewer, the course is then approved. (Reference CTEC Policy CP15).

IMPORTANT

All materials required for the review **must be submitted electronically**. Materials will not be retrieved from the provider's website or other online source. **Access to self-study courses, offered online, must be supplied by the provider.** This access will only be used by reviewers to verify the bona fide nature of the online delivery platform. Reviewers **do not** complete all or any specific aspect of the course.

If required materials and/or online access are not supplied the application will be rejected and returned. As indicated above some courses require the student to complete one section (chapter or part) before proceeding to the next. Since the reviewer does not navigate through the entire course in sequence but only samples the material and exam questions this restrictive feature must be capable of being overridden.

Where the word count formula is used to determine the course CE hours, the course materials must be submitted as Microsoft Word file so the word count can be verified.

A checklist is included to aid you in assembling your packet of materials for review. Please follow this checklist, to ensure that your application is complete. Incomplete applications will be subject to the provisions outlined above and below as well as in CTEC CP's.

GENERAL APPLICATION CHECKLIST

- A. The applicant certifies that they have read and understand the CTEC provider policies, and this application complies with those policies.**

- ☐ YES
☐ NO

If NO - STOP, Do not submit this application

- B. Application is for:**

Commentary: Separate approvals are required for qualifying education (QE) and continuing education (CE).

- ☐ CONTINUING EDUCATION

- C. Application is for (Check one):**

Commentary: Providers approved for self-study courses are also approved for face-to-face presentations. However, providers approved for only face-to-face courses are NOT also approved for self-study courses. Therefore, a provider seeking approval for both face-to-face and self-study courses must submit a self-study course for approval.

- ☐ SELF-STUDY COURSE
☐ FACE TO FACE PRESENTATIONS
☐ GROUP INTERNET COURSE

- D. Non-Refundable Application Review Fee Attached (Check one):**

The fee must be paid by check or money order with the application and made payable to the "California Tax Education Council."

- ☐ \$625 – NEW PROVIDER FOR CONTINUING EDUCATION COURSE
☐ \$625 - PERIODIC REVIEW FEE

CAUTION: If curriculum approval is denied during the initial curriculum review, additional fees will be assessed (reference CTEC Policy CP15). Therefore, it is incumbent upon an applicant to submit a complete and accurate application.

E. Renewal or First Time Application (Check as appropriate):

Commentary: Renewal of an application, where a course is a self-study course, the applicant is required to submit the provider's most popular course for the prior year.

- ☐ **RENEWAL - if checked, indicate whether course is:**
- ☐ **MOST POPULAR**
- ☐ **FIRST TIME APPLICATION**

COURSE DEVELOPMENT CHECKLIST

F. Course Development Requirements, Reference CTEC policy CP23 - Complete the following series of questions:

1. The course content is (Check one):

Commentary: Curriculum content is restricted to federal and California taxation. (Business & Professions Code Section 22255(b)).

- ☐ **FEDERAL TAXATION**
- ☐ **CALIFORNIA TAXATION**

2. Learning Objectives (Check one)

Commentary: Learning objectives should clearly state what level of knowledge or skill a participant is expected to achieve after completing a particular course. Course descriptions should be informative to potential participants.

- ☐ **BASIC**
- ☐ **INTERMEDIATE**
- ☐ **ADVANCED**
- ☐ **UPDATE**
- ☐ **OVERVIEW**

3. Prerequisites, and advance preparation (Answer Question)

Commentary: Prerequisites should be written in clear and precise language so that potential participants can readily ascertain whether they qualify for the course and whether the specified course level is appropriate for them.

DOES THIS COURSE CLEARLY STATE THE LEARNING OBJECTIVES? ☐ Yes ☐ No

**IF NO, THE COURSE DOES NOT QUALIFY FOR THE CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

4. Qualified Curriculum Course Developer(s) & Instructors is(are): (Check one)

Commentary: Courses must be developed and taught by individuals or teams having expertise in the subject matter. They must be a CRTP, EA, CPA, tax attorney or an individual with expertise demonstrated through practical experience.

- ☐ **CRTP**
- ☐ **EA**
- ☐ **CPA**
- ☐ **TAX ATTORNEY**
- ☐ **OTHER**

Attach statement including name(s), contact information and details of qualifications and expertise in the subject matter of the course.

5. Course Materials are: (Answer Question)

Commentary - Curriculum providers must ensure that materials are clearly written, technically accurate, current, complete, and sufficient to meet the course's learning objectives. To meet learning objectives the instructional material, including questions, must be clearly written so as to be understood by the student to whose technical level of knowledge and experience the course is directed.

This includes not only technical accuracy, but also grammatical and syntactical correctness to the extent that lack of syntactical correctness adversely affects the quality of the course such that educational objectives are compromised to a disqualifying extent.

- ☐ **Yes** ☐ **NO THE COURSE MATERIALS ARE CLEARLY WRITTEN, TECHNICALLY ACCURATE, CURRENT, COMPLETE, AND SUFFICIENT TO MEET THE COURSE'S LEARNING OBJECTIVES. (See CP23(j)(5))**

**IF NO, THE COURSE DOES NOT QUALIFY FOR THE CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

SELF-STUDY COURSE CHECKLIST

G. If the Course is a Self-Study Course Complete the Following:

1. Use of government publications, published tax articles, reference manuals and general professional literature:

Commentary: Use of IRS/FTB or other government publications including material downloaded from government websites, &/or reference manuals **such as tax guides not allowed to be used as a tax course text.** (Check one):

- ☐ **YES - Course includes prohibited material (In the space provided below, clearly identify prohibited material and state how the identification is accomplished, such as highlighting, italics or other means)**
- ☐ **NO - Course does not include prohibited material.**

Commentary: CTEC CP24 generally prohibits or limits the use of general professional literature, IRS/FTB or other government publications, or reference manuals such as tax guides as course material. When using the word count formula (worksheet below) the word count shall not include any material from the type of publications listed above. Submissions where the word count has not been properly adjusted shall be returned as incomplete.

CAUTION: Failure to identify prohibited material will result in a denial of approval of the course.

If you answered Yes to question G1, clearly identify any and all quotations from such publications. Describe how publication material is identified: _____.

(For example, identification methods may include highlighting with distinct colors, italics, or underlining.)

2. Method used to determine CE award hours (Check one):

Commentary: CE award hours must be based upon either pilot testing or word count formula. Reference CP13.

- ☐ **CE AWARD BASED UPON PILOT TESTING AND NO GENERAL PROFESSIONAL LITERATURE WAS USED (See G1 above) – complete Part I next page.** Note: When using the pilot testing method, no publication material can be included in the material as there is no way to adjust the pilot testing results for the inclusion of banned materials.
- ☐ **CE HOUR AWARD BASED UPON WORD COUNT FORMULA – Complete Part II next page.** Note the word count does not include publication material or excerpts from publications.

Part I – Pilot Test Results

If the course was purchased from a third party provider who provided the pilot course, complete the following:

Name of the third party provider: _____

Is that third party provider an approved CTEC or NASBA provider?.... ☐ Yes ☐ No

Third parties CTEC or NASBA provider number: _____

If the course pilot testing was conducted by the applicant, provide the following information for each pilot test (minimum 3) on a separate document attached to this application.

- Pilot tester's name
- Contact information including address and valid phone number
- Credential description and credential number (must be CRTP, EA or CPA)
- Number of minutes taken to complete course
- A statement that the pilot tester is independent of the course developers

CE Award based on pilot test results: _____

Part II - Word Count Formula Computation

- | | |
|--|-------|
| 1. Total number of words in course..... | _____ |
| 2. (a) Number of words not critical to the course..... | _____ |
| (b) Number of words quoted (taken) from un-allowed publications
(See paragraph 2 below and CP13). Identify these quotes in the
course material so the reviewer can identify them. Use a highlighter
or circle the un-allowed text material. | _____ |
| 3. Line 1 less the sum of Line 2(a) and 2(b)..... | _____ |
| 4. Line 3 divided by 180 | _____ |
| 5. Number of review questions..... | _____ |
| 6. Number of exam questions..... | _____ |
| 7. Sum of Lines 5 and 6..... | _____ |
| 8. Line 7 multiplied by 1.85..... | _____ |
| 9. Enter the duration (in minutes) of any audio/visual content included in the course.... | _____ |
| 10. Total of lines 4, 8 and 9..... | _____ |
| 11. Line 10 divided by 50..... | _____ |
| 12. CE Award for class (rounded down to the nearest CE credit)..... | _____ |

Commentary: Words not included in the word count:

1. Any and all material not critical to the achievement of the stated learning objectives for the course;
2. The words in the course introduction;
3. Instructions to the learner;
4. Author/course developer biographies;
5. Table of contents;
6. Glossary;
7. Supplementary reference materials;
8. Appendices.

3. Course meets Interactive Requirement (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses be interactive. Therefore, the course must include a minimum of 3 multi-choice review questions for each CE hour awarded. Questions must be placed at the end of each learning activity throughout the course at sufficient intervals to allow the learner to evaluate the material that needs to be re-studied. Multiple choice questions must have a minimum of 4 possible answers.

- ☐ Course includes a minimum of 3 multi-choice review questions for each CE award hour awarded.
- ☐ Review questions are placed at the end of each learning activity throughout the course at sufficient intervals to allow the learner to evaluate the material that needs to be re-studied?

IF BOTH BOXES ARE NOT CHECKED, STOP. THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL.

4. Course meets Final Examination Requirement - (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses to include a minimum of 5 multi-choice final examination questions per credit hour. The questions must be relevant to the material and to meeting the learning objectives in the course. Successful completion of an interactive self-study course shall be demonstrated by completing 70% or more of the examination questions correctly.

Providers are never permitted to provide students with answers to exam questions prior to the student successfully passing the examination. To students who successfully passed the examination, providers may provide answers to specific missed exam questions; however, a complete answer key containing all of the exam questions for the course shall never be provided to a student. (CTEC policy CP13(n))

- ☐ Course includes a minimum of 5 multi-choice exam questions for each CE award hour awarded.
- ☐ The questions are relevant to the material and to meeting the learning objectives in the course!
- ☐ Final answers to the examination questions (including missed questions) are not provided to students prior to successfully passing the examination.
- ☐ Final examination requires a passing grade of 70%.

IF ALL BOXES ARE NOT CHECKED, STOP. THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL.

H. Is this application for a bundled set of courses? See CP13(k)

- ☐ Yes
- ☐ No

If yes identify the courses included in the bundle:

- ☐ Federal Tax Law – up to 10 hours granted
- ☐ Federal Update – up to 3 hours granted
- ☐ Ethics – up to 2 hours granted
- ☐ State Tax Law – up to 5 hours granted

Commentary: Per CP 13(k) "Bundled CE Courses - Where a curriculum provider sells a bundled course that includes 2 or more of the four needed education categories of the annual CTEC CE education requirement (federal tax subjects, federal tax update, ethics or California tax topics):

1. The measure of credit hours, as determined under 13(g) or 13(h) will be applied to each category as if it were a separate course.
2. The number of interactive review questions required for each category will be determined separately as per 13(i).
3. A separate final exam, as per 13(j), shall be administered separately for each category of the course.
4. Where a curriculum provider has obtained a single CTEC number for the bundled course the student is required to pass all the offered category examinations separately to successfully complete the course. Note: If each category has a separate CTEC course number, then each is successfully completed upon the passage of the separate examination.

CTEC has developed a set of policies that also include education standards that a CTEC approved course must adhere to. All providers are required to familiarize themselves with the current policies prior to submitting an application for approval. All CTEC policies can be found on the CTEC website at <http://www.ctec.org/Provider/ProviderPolicies/>

**IF THIS COURSE MATERIAL DOES NOT COMPLY WITH 1, 2, 3, 4 AND ABOVE, STOP.
THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL!
DO NOT SUBMIT APPLICATION.**

REQUIRED MATERIALS CHECKLIST

I. The following materials must be included with the application (See CP02(f) for order of application contents):

1. Approved Provider Application Form –

- ☐ Complete and included in packet;
- ☐ If previously approved, changes from current approved provider list are circled;
- ☐ Physical address is in fact a physical address;
- ☐ If a corporation, state corporate number must be provided;
- ☐ CTEC Administrator name and phone number are complete
- ☐ Signature title matches those listed on application under Owners/Officers

2. Access to self-study courses offered online must be supplied by the provider.

3. IRS Approved Provider Letter

4. Student Course Materials –

- **Self-study courses – Include Key California Non-Conformity with the Federal TC & JA.**
 - ☐ Include the entire course syllabus and **all course** materials.
 - ☐ If the course is a packaged course that includes more than one of the required education elements (Fed Tax Subject, Federal tax Update, Ethics and California Tax Subjects) include and clearly identify the separate elements that make up the package.
 - ☐ Include workbook, homework or practice problems included in the course.
 - ☐ Include the final examination and answer key.

- **Face-to-face Courses** – **Include Key California Non-Conformity with the Federal TC & JA.**

- ☐ If the course uses a syllabus, include it
- ☐ If the course uses Power Point Presentation, include them in a printable format
- ☐ Include Instructors Guide or Lesson Plan (if any)

5. Student Evaluation Form – Include a copy of the “student evaluation” form used for this course.

The form must comply with the requirements of CTEC CP08 and at a minimum include the following rated from 1 to 5 with 5 being the highest.

- ☐ Were stated learning objectives met?
- ☐ Were course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?
- ☐ Was the time allotted to learning adequate?
- ☐ Were the facilities/equipment appropriate?
- ☐ Were the handout materials satisfactory?
- ☐ Were the audio and video materials effective?
- ☐ If applicable, were individual instructors knowledgeable and effective?

6. Completion Certificate - Include a copy of the actual “completion certificate” used for this course. The form must comply with the requirements of CTEC CP11.

At a minimum the following information shall be included on the certificate.

- ☐ Full name of student (participant)
- ☐ Course name (If course is in federal studies, name should be the same as that used for federal.)
- ☐ CTEC course number
- ☐ Course completion date
- ☐ Provider name
- ☐ Provider address
- ☐ Signature of the administrator or instructor (dated)
- ☐ Certificate must include the breakdown of the hours (10 hours federal tax law, 3 hours federal tax update, 2 hours ethics and 5 hours California).

7. Provider Compliance Form

- ☐ Form is signed and attached.

8. Copy of the CTEC approval letter issued to the provider from whom the course materials were purchased.

9. Course Advertising and Promotion

- ☐ If this is a renewal application include a sample advertisement that includes the course advertising and promotion disclosures as required by CTEC CP21 and CP34.
- ☐ If is first time application; include a plan for informing students of the following policies.

10. Application fee

\$625 – FIRST TIME APPLICATION

\$625 – PERIODIC REVIEW APPLICATION

\$200 – ANNUAL RENEWAL APPLICATION

Late registration – CTEC will assess a late fee if not renewed by midnight (local time) December 31. The late fees will be assessed according to the schedule below, in addition to the current renewal fee:

(a) January 1 through midnight January 31 - \$50

(b) February 1 through midnight February 28 (February 29 leap years) - \$200

Check made payable to California Tax Education Council (CTEC) - Mail to:

CTEC, P.O. BOX 2890

Sacramento, CA 95812

Attn: Tabitha Bolkish

Commentary: Providers shall inform prospective students that the California Tax Education Council 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 the California Tax Education Council. The Course Name and Number listed in any disclosure must be the same name and number found in the CTEC Provider database.

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.

CTEC has developed a set of policies that also include education standards that a CTEC approved course must adhere to. All providers are required to familiarize themselves with the current policies prior to submitting an application for approval. The current policies are listed and can be downloaded from the CTEC website at www.ctec.org

Provider Compliance Form

In an effort to assist individuals in finding and identifying approved courses presented by approved providers, providers must agree to the following standards.

Provider agrees to the following:

1. We will use only pre-approved CTEC disclosures as directed.
2. We will meet Course Presentation standard # 2 by distributing stated information to all students prior to registration.
3. We will submit education electronically to CTEC within 30 calendars days between January 16 and June 30 and within 10 business days for any other period within the calendar year in which the student completes the course as outlined in CP06 - Provider Reporting Requirement.
4. We will evaluate courses as outlined in CP08 -Student Course Evaluations with an evaluation form or some other means, of which will be disclosed to CTEC.
5. We will distribute a certificate of completion to all successful graduates. This certificate will include the required information identified in policy CP11 -Completion Certificate and noted in Provider Reporting #1. (Providers should set up an online reporting timetable with students. For example: Students will be reported online within 10 business days.)
6. We will designate a CTEC Administrator who will represent our institution with CTEC and will inform CTEC of any changes as outlined in CP12 -Provider CTEC Administrator/On-Site Coordinator.
7. We will only offer courses for which we are approved.
8. The provider acknowledges to agree and abide by CP32 – Course Update Guidelines.
9. We understand that it is our responsibility to maintain an understanding of all CTEC policies that pertain to providers.

Provider acknowledges following:

10. We have read and will abide by the entire provider policies included on the CTEC website.
11. More specifically, for self-study courses, we are aware of the requirements:
 - Pertaining to use of government and general publications (Policy CP24)
 - That CE credits are determined by either using the word formula or pilot testing methods (Policy CP13).
 - For interactive review questions (Policy CP13(n))
 - That the course material, exam and review questions cannot be over-simplistic, confusing or simplistic and must be technically correct and current. In addition, the review and exam questions cannot be look-up type questions. (Policy CP23)
12. The California Business & Professions Code Chapter 14 Sections 22251-22259 requires that all California Registered Tax Preparers complete a 60-hour qualifying course and 20 hours of annual continuing education.

Signature

Name (Print)

Title

Date

SAMPLE STUDENT COURSE EVALUATION FORM

[QE Provider Name]
[CTEC-issued Course Number]]
[Course Name]

Instructions: Please comment on all of the following evaluation points for this course and circle a number grade, using a 1-5 scale, with 5 being the highest.

Were the stated learning objectives met?.....	5	4	3	2	1
Were the course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?.....	5	4	3	2	1
Was the time allocated to learning adequate?.....	5	4	3	2	1
Were the facilities/equipment appropriate (if applicable)?.....	5	4	3	2	1
Was the course syllabus or handout materials satisfactory?.....	5	4	3	2	1
Were the audio and visual materials effective?.....	5	4	3	2	1
If applicable, were individual instructors knowledgeable and effective?					
Instructor (enter name)	5	4	3	2	1
Instructor (enter name)	5	4	3	2	1

Number of hours to complete the course (*Self-study only*).....

Part of the course you found **most** beneficial: _____

Part of the course you found **least** beneficial: _____

Additional comments: _____

At the conclusion of the course would you like us to contact you about your comments?
☐ YES ☐ NO

Name: _____ Phone: _____

Please turn in at the conclusion of the course.

(Sample Certificate)

DO NOT SUBMIT THIS
Use this as a template to create your own certificate.

California Tax Education Council
(Replace with your school name)

Provider address

Location of presentation (If course was not presented at a physical location, use “self-study” or “webinar” as appropriate.)

Presents to:

(Insert student name)

For Completion of (Insert Course Name)
(10-hours Federal Tax Law, 3-hours Federal Tax Update, 2-hours Ethics & 5-hours State)

CTEC Course Number: 0000-CE-0001

Completion Date

Instructor Signature