

Dear Applicant:

Thank you for your interest in becoming or maintaining your status as an approved education provider with the California Tax Education Council (CTEC). As an approved provider your course(s) may be offered to the 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 was required of the initial 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. 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.

In the event a purchased course fails to pass any curriculum provider's periodic review or audit, the approved status of that provider will be terminated. Such termination will not, however, apply to other approved providers all approved curriculum providers offering that course or using the course material. CTEC will notify such purchasing providers of the CTEC educational failures instructing them to discontinue the sale of the course. The provider who developed the course will be notified as to the CTEC educational standard failures and will be instructed not to sell this course until the failures have been appropriately addressed. The developing provider will submit the revised course addressing the CTEC educational failures to CTEC for review. All affected curriculum providers will be notified that if they fail to comply with these instructions, they will have their approved status of the terminated under ion of their approved curriculum provider status under the procedures outlined in CTEC Policy CP14(c)(6)(B)(iii).

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.

- Providers can be approved to provide two types of education, qualifying education (QE) and continuing education (CE). **A separate application and approval are required for each type of education. This application is for CE approval of a purchased course.**
- All course materials and administrative paperwork **must be submitted electronically**. Provider fee along with CE Provider Application can be mailed to: CTEC, PO Box 2890, Sacramento, CA 95812, Attn: Tabitha Bolkish.
- 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.
- Periodic reviews of previously approved providers who are applying for renewal of their self-study provider status, must submit for evaluation the course that was most frequently taken in the prior year even if that course is no longer offered.
- **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.**
- 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).

- 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](mailto:aharden@ctec.org)** 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](mailto:aharden@ctec.org)

## **CONTINUING EDUCATION REQUIRED MATERIALS CHECKLIST FOR PURCHASED COURSE MATERIALS FROM A CTEC APPROVED PROVIDER**

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CTEC approved curriculum providers are allowed to purchase course material from other approved CTEC curriculum providers and offer them under their provider status. An approved curriculum provider is not permitted to assign or otherwise transfer any part of the approved status to another provider. Each curriculum provider must submit his/her own application for approval. The purchasing curriculum provider takes full responsibility for the purchased course material in meeting and maintaining compliance with CTEC education standards and policies.

The following materials must be included with the application:

- 1. CTEC Curriculum Provider Application Form**
- 2. Application Fee**

*New providers seeking approval for CE courses must include an application fee of \$625. Existing providers seeking to extend their CTEC approval must include a periodic review fee of \$625 with their application packet. Provider Annual Renewal Registration fee is required. Each year during the months of October through December, to retain their approved provider status for the subsequent year, each QE and CE (separate registration required for each) education provider must renew their registration for the subsequent year by submitting the following:*

- \$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**

*The fee must be paid by check or money order with the application and made payable to the “California Tax Education Council – Mail to:*

CALIFORNIA TAX EDUCATION COUNCIL (CTEC)  
PO. BOX 2890  
SACRAMENTO, CA 95812  
Attn: Tabitha Bolkish

- 3. Copy of Provider Purchased Agreement letter**
- 4. Copy of CTEC Approval letter from the approved provider that you have purchased the course from**
- 5. Complete Application checklist**
- 6. IRS Approved Provider letter**
- 7. Access to self-study courses, offered online, must be supplied by the provider.**
- 8. Signed Provider Compliance Form**
- 9. Copy of the course evaluation form** - Include a copy of the “student evaluation” form used for this course. The form must comply with the requirements of CP08 and at a minimum include the following rated from 1 to 5 with 5 being the highest.
- 10. Copy of the curriculum provider’s refund policy**
- 11. Copy of actual Completion Certificate** -- Include a copy of the actual “completion certificate” used for this course. The form must comply with the requirements of CP11.

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 [Provider Policies - CTEC](#)



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) \_\_\_\_\_

Physical Address \_\_\_\_\_

Mailing Address \_\_\_\_\_

Phone ( ) \_\_\_\_\_ Cell ( ) \_\_\_\_\_ Fax ( ) \_\_\_\_\_
(Cell phone # is for CTEC office use only)

Website \_\_\_\_\_

Applicant is:

- Individual Corporation Partnership University/College
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 that you have purchased the course from \_\_\_\_\_

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.

Table with 3 columns: 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 (or the IRS when applicable), CTEC may withdraw the provider's approval.

Signature Name Title Date

## PROVIDER APPLICATION CHECKLIST

This checklist is provided to ensure that applications are complete. 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.**

**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 below.**

### GENERAL APPLICATION CHECKLIST

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**B. 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**

**C. Application is for:**

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

- CONTINUING EDUCATION

**D. 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

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

**Continuing Education Applicants:** *New providers seeking approval for CE courses must include an application fee of \$625. Existing providers seeking to extend their CTEC approval must include a periodic review fee of \$625 with their application packet. Provider Annual Renewal Registration fee is required. Each year during the months of October through December, to retain their approved provider status for the subsequent year, each QE and CE (separate registration required for each) education provider must renew their registration for the subsequent year by submitting the following:*

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 \$625 – PERIODIC REVIEW APPLICATION  
 \$200 – ANNUAL RENEWAL APPLICATION

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

*CAUTION: If curriculum approval is denied during the initial curriculum review, additional fees will be assessed (reference CTEC Policy CPI4). Therefore it is incumbent upon an applicant to submit a complete and accurate application.*

**F. 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

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### G. 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 CTEC CREDIT!  
DO NOT SUBMIT APPLICATION.**

## ***SELF-STUDY COURSE CHECKLIST***

### **H. If the Course is a Self-Study Course Complete the Following:**

#### **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 H,** 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 H 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<br>(See paragraph 2 below and CP13). Identify these quotes in the<br>course material so the reviewer can identify them. Use a highlighter<br>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: 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 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 ALL BOXES ARE NOT CHECKED, STOP.  
THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL!  
DO NOT SUBMIT APPLICATION.**



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

*Commentary:* 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.

*Commentary:* Providers are not permitted to provide students with answers to exam questions prior to the student successfully passing the examination. Providers may provide answers to specific missed exam questions to students that successfully passed the examination. However, a complete answer key containing all of the exam questions for the course shall never be provided to a student. (See CP13)

- Course includes a minimum of 5 multi-choice exam questions for each CE hour awarded.**
- The questions are relevant to the material and to meeting the learning objectives in the course.**
- Final answers to the examination 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!  
DO NOT SUBMIT APPLICATION.**

**I. 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***

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**J.** The following materials must be included with the application:

**1. CTEC Provider Application Form –**

- Completed 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 completed
- Signature title matches those listed on application under Owners/Officers

**2. Copy of Provider Purchase Agreement Letter**

**3. Copy of CTEC Approval letter from the provider you purchased the course from**

**4. Complete Application checklist**

**5. Student Course Materials**

• **Self-study courses** –

- Course Material Is Purchased from A CTEC Approved Provider
- Include the entire course syllabus and materials.
- If the course is a packaged (bundled CP13(k)) 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** –

- Course Material Is Purchased from A CTEC Approved Provider
- If the course uses a syllabus, include it
- If used, include Power Point Presentation (printed)
- Include Instructors Guide or Lesson Plan

**6. Access to self-study courses, offered online, must be supplied by the provider.**

**7. 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?

**8. 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 (45 hours federal and 15 hours California).

**9. Provider Compliance Form**

- Form is signed and attached.

**10. 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 it is a first-time application, include a plan for informing students of the following policies.

**11. 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 and state credit offered.

(2) (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, toll-free by phone at (877) 850-2832, or on the Internet at [CTEC Home - CTEC](#)

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 [Provider Policies - CTEC](#)

## 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 the 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 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. We will obtain necessary approval for any new course offering such as distance learning or interactive.
8. 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 (See CP24)
  - That CE credits are determined by either using the word formula or pilot testing methods (See CP13).
  - For interactive review questions (See CP13)
  - Curriculum providers must ensure that materials are clearly written, technically accurate, current, complete, and sufficient to meet the course learning objectives. In addition, the review and exam questions cannot be look-up type questions. (See CP23(j)(5))
12. The California Business & Professions Code requires that all California Registered Tax Preparers complete a 60 hour qualifying course and 20 hours of annual continuing education. We understand that courses developed in an attempt to circumvent those requirements and award inflated CE credits can lead to a loss of provider status.

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Signature	Name (Print)	Title	Date
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**SAMPLE OF STUDENT COURSE EVALUATION FORM**

[CE Provider Name]  
[CTEC-issued Course Number] [IRS-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 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)**

**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