

The California Tax Education Council is a nonprofit organization that was established in 1997 by the California State Legislature.

Our mission is to help protect California taxpayers by making sure unlicensed paid tax preparers are registered, educated and bonded.

## Report Questionable Tax Preparers

### Internal Revenue Service

Form 14157  
Report Questionable Tax Preparers

Form 14157A  
Report Fraud or Misconduct

[www.irs.gov](http://www.irs.gov)

### Franchise Tax Board

800.540.3453  
Report Questionable Tax Preparers  
[www.ftb.ca.gov](http://www.ftb.ca.gov) (Search "Report Tax Fraud")

### California Tax Education Council

877.850.2832  
[www.ctec.org](http://www.ctec.org)  
Report Unregistered Tax Preparers



P.O. Box 2890 Sacramento, CA 95812  
877.850.CTEC tel. • 877.851.CTEC fax  
[www.ctec.org](http://www.ctec.org)

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# Know Your Tax Preparer



**CTEC** #CATaxEdCouncil



### Did you know???

Enforcement teams can go after illegal tax preparers, but any damage done is still your responsibility. Right, wrong, even fraudulent.

**What is the Law?** California law requires anyone who prepares or assists with preparing tax returns for a fee to be an attorney, certified public accountant (CPA), CTEC registered tax preparer (CRTP) or enrolled agent (EA).

As of July 1, 2020, applicants registering as a *new* tax preparer must also pass a background check from the California Department of Justice.

In addition to California rules, the IRS requires all tax preparers who prepare federal tax returns for a fee to obtain a Preparer Tax Identification Number (PTIN).

**What is a CRTP?** As of July 1, 2020, new applicants must pass a background check before they can register with CTEC. Additionally, each CTEC Registered Tax Preparer (CRTP) must...

- First complete 60 hours of qualifying tax education.
- Then complete 20 hours of continuing tax education each year.
- Always maintain a \$5,000 surety bond to protect taxpayers against tax preparer fraud.

### Verify Your Tax Preparer!

#### Attorneys

The State Bar of California  
www.calbar.ca.gov  
866.442.2529

#### CPAs

California Board of Accountancy  
www.dca.ca.gov/cba  
916.263.3680

#### CRTPs

California Tax Education Council  
www.ctec.org  
877.850.2832

#### EAs

Internal Revenue Service  
Office of Enrollment  
epp@irs.gov  
855.472.5540



### What Else Should You Know? Beware of tax preparers who...

- Do not sign your tax return.
- Do not give you a copy of your tax return.
- Base their fee on a percentage of your tax refund.
- Promise you a tax refund before reviewing your information.
- Guarantee a larger tax refund than other tax preparers.
- Do not have a written privacy policy to protect you against identity theft.
- Refuse or fail to provide proof of a valid PTIN from the IRS.
- Claim to be a CRTP, but are not listed on the CTEC website.
- Claim to be legitimate, but you are unable to verify them as either an attorney, CPA, CRTP or EA.
- Fail to give you (in writing) their name, address and telephone number.

There are about 40,000 CRTPs statewide



www.ctec.org