Volume 23, Issue 1

RECAP - 2022 VIRTUAL PROVIDER TASK FORCE MEETING

On May 17, 2022, ninety-three (93) education providers attended this year's virtual Provider Task Force Meeting.

Committee Mission: The Curriculum Provider Standards Committee of the California Tax Education Council has responsibility for several of CTEC's statutory duties including: setting standards and procedures for curriculum providers, approving or denying schools as curriculum providers, enforcing compliance on the part of curriculum providers, and providing **C**TEC **R**egistered **T**ax **P**reparers and the public with a list of approved curriculum providers.

CTEC itself does not provide education but relies on professional societies, the FTB, the IRS and various "approved curriculum providers" to supply the required qualifying and continuing education courses (CA B & P Code Section 22255). CTEC has, pursuant to this mandate, established standards, policies, and procedures that are designed to promote high-quality qualifying and continuing education.

The role of an education provider is to supply education that meets the standards and policies established by CTEC. CTEC reviewers are not allowed to "provide assistance to individual providers in the areas of (1) preparing course material, (2) determining the course subject matter, or (3) giving any provider a competitive advantage over other providers" (CP05).

These standards and policies are evaluated on a regular basis with the goal of improving the quality of education and, as a result, promoting quality tax return preparation.

Download the May 2022 ⟶ CTEC PowerPoint Presentation and the **IRS RPO Presentation**

The following Curriculum Provider Standards Committee policies were revised and approved by the CTEC Board at the May 2022 Board meeting.

All providers are required to familiarize themselves with all of CTEC's current policies and abide by them once they are posted on CTEC's website www.ctec.org under - Provider Policies - CTEC and to follow CTEC's education standards by providing quality education.

CP08 - Student Course Evaluations - This policy was revised to comply with the RPO requirements.

CP11 - Provider Course Completion Certificate - This policy was revised to comply with the RPO requirements.

CP15 - Provider Curriculum Review Expense Fees - This policy was revised to eliminate the exemption for Public Universities and Colleges from paying provider curriculum review fees. **Effective July 1, 2022, all Public Universities and Colleges are subject to curriculum review fees.**

CP36 - Provider Notification to New Preparers - All QE CTEC approved providers are required to provide students with a copy of CP36-01 – Provider Notification to New Preparers, upon completion of your 60-hour qualifying education course.

Recap of the 2022 Virtual Provider Task Force Meeting continues….

Several questions were raised at the Provider Task Force Meeting.

The topic regarding advertising requirements outlined in CP34 – Advertising Disclosures – QE and CE was discussed. The use of terms such as "quick and easy" implies a student can meet his or her education requirements without any substantial studies and/or the course lacks sufficient substance to meet CTEC educational standards. **The use of such terms is prohibited**.

The board reviewed and discussed policy CP34-Advertising Disclosures – QE & CE. In order to make an informed decision, this topic was tabled to a future committee meeting.

Policy CP23A – Qualifying Education Guidelines was discussed. Since the QE Guidelines are considered a "living" document, members of the committee will meet annually to review the guidelines for additions, deletions and any other updates pertinent to the document.   CTEC will send an email to all providers with those changes.

The topic of limitations on the use of Federal & State Publications outlined in policy CP24-Limitations on the Use of Federal and State Publications was also discussed. CTEC standards limit the use of IRS/FTB and other government publications (including internet website articles or other material) or other reference materials such as tax guides. Providers can use the publications as support and attachments, but these publications do not qualify as part of the word count for the course materials. Such material is permitted to be used as supplemental reference materials only.

The question was brought up why colleges and universities are exempt from paying provider fees yet nonprofit organizations are not exempt. The board reviewed and discussed policy CP15 - Provider Curriculum Review Expense and decided to drop the exemption and, as of July 1, 2022, Public Universities and Colleges will be subject to the same fees as other providers.

New Application Process for tax preparers

A new page was added to the New Application Process to allow applicants to select the education provider they have or will be using for their education. This is a drop-down list of Current Education Providers in the CTEC system. The applicant will also have the option not to select a provider if they have not yet selected one, and will be giving information on how to select an education provider later in the application, with a link to the Approved Education Provider Search page.

A new section was added to the page displayed once an application has been submitted showing the applicants CTEC ID and instructions for providing this information to their education provider.

New changes to Provider section
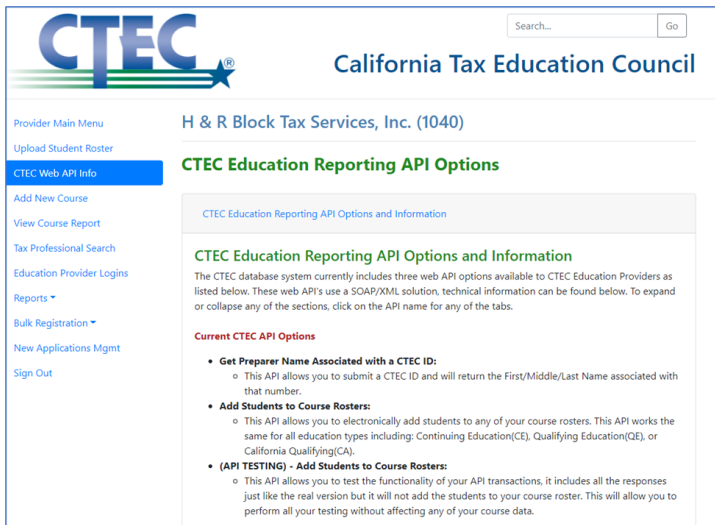
Roster Upload:

Roster upload process was modified to allow QE and CA education to be reported the same way CE education is reported using CTEC ID and not SSN/Last Name.

Roster upload process was modified to allow all education types to be uploaded in a single file.

Roster upload process was modified to allow the use of both .csv and .xlsx file types.

Now allows multiple education types and courses in the same data file to be uploaded.

Provider Web API:

CTEC developed a new REST API functionality to allow providers to report education electronically.

New Education Reporting API functionality for reporting all education types electronically.

Also includes the ability for Providers to submit a CTEC ID and will return the Preparers Name in order to validate CTEC IDs.

Detailed Documentation for each API with code examples.

Provider Add Student Roster Pages:

♦ The QE and CA student roster pages were modified to use CTEC ID instead of SSN/Last Name.

♦ QE and CA student roster pages were modified to allow providers to select an applicant from a drop-down list of applications associated with the provider.

♦ The SSNs were removed from all student roster lists or pages.

Provider Admin Application Search Pages:

♦ A new section was added to search for applicants and display applicant information for applications associated with the provider by the applicant during the application process.

REMINDER

⇒ All CTEC approved providers are required to submit completed student education courses electronically to CTEC **within 30 calendar days** of completion 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.

⇒ If a CRTP completed continuing education courses prior to registering with CTEC, those CE hours cannot be used toward the annual CE requirement. CE courses must be taken after an initial CTEC registration. Providers need to be sure that individuals signing up to comply with CTEC's annual CE requirements are currently CTEC registered and have a valid CTEC ID number.

⇒ Make it clear to your students **that you do not register them with CTEC**. You, as a Provider, are submitting the education to CTEC, but your student/client has to take the final step to complete and pay for the CTEC registration.

⇒ CTEC's registration cycle runs from November 1st through October 31st of the following year, which means any education taken between those dates is good for the current registration cycle. For example, if a course was completed on or after November 1, 2021, any unused education completed from that date until October 31, 2022 can be used towards the new 2022/2023 CTEC renewal cycle.

⇒ CRTPs who fail to meet the October 31, 2022 renewal deadline have until January 15, 2023 to pay the $55 late fee, plus the $33 registration fee and renew late.

⇒ **If a CRTP allows their CTEC registration to expire** and they would like to re-register with CTEC, they not only will be required to re-take the 60-hour qualifying education (QE) course, but they will also be required to go through a background check, and complete a **NEW** application with CTEC.

⇒ Some providers are giving incorrect information regarding background checks for new preparers. One such issue is telling applicants that they do not need to report any criminal incidents over 10 years old on their application. **That is not correct. Do not provide any information regarding background checks to your students/clients, refer all questions regarding background checks to the CTEC office.**

Periodic Review

Once every 3 years a CTEC approved curriculum provider is required to submit CE and QE courses for periodic review. Providers offering both CE and QE education must submit courses for each level (QE and CE). The provisions of this policy, CP14 - Course Review Policy, shall be applied separately to the QE and CE courses of providers offering both.

Curriculum providers subject to periodic review are notified no later than February 1st of the review year. Notification to curriculum providers subject to periodic review will be made by e-mail to the curriculum provider's last known email address. Curriculum providers must submit the course materials and completed checklists electronically no later than June 30th of the year of notification as detailed in CP02.

Please remember that CTEC approved courses must remain in compliance at all times, not just during periodic review. CTEC does not provide assistance in developing a provider's course materials.

Welcome our new CTEC Directors

Kenneth J. Quick is a CTEC Registered Tax Preparer (CRTP) and has been in the tax industry since 1996. In 2013, he branched out and partnered with Bernstein Financial Services, Inc. in an effort to manage and maintain his own practice, while having a larger company association which allowed him to be full service to his clients.

One of the greatest things he got to do is to help his clients with their tax planning and preparation. He met Lisa, his (then) future wife, at a networking event during that tax season, and married her in October of 1997. Their daughter TaylorAnn was born in May of 1999, and he took some time off to enjoy every moment. In 2000, he returned to preparing taxes and has not looked back since.

Outside of work, Kenneth enjoys event planning, cherish time with friends and family, decorating and volunteering.

Jodi Runyan-Schechter is a CTEC Registered Tax Preparer (CRTP) and has been in the tax industry since 2004. She has been fortunate to be able to work from a home office since the beginning.

Jodi enjoys sharing in her clients' lives, getting the annual summary of their happenings and advising on life's most important changes; marriage, new baby, first home purchase, and also planning with trusts and inheritance, and yes an occasional divorce and so on.

She loves to explain all the nuances of the crazy tax system.

CTEC MISSION STATEMENT

The California Tax Education Council (CTEC) will continue to protect the public by establishing professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance.

CTEC PRODUCTS

- CRTP email and mailing list
- 20" x 26" color CTEC poster
- CTEC Brochures—Know Your Tax Preparer (English & Spanish)
- CTEC 2020-2021 Annual Report (available now either online or by mail)

Call CTEC toll free 1-877-850-CTEC (2832) to request a free copy of the Annual Report.

CONTACT INFORMATION

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CTEC Board meetings are open to the public

November 15 - 17, 2022 Board meeting will be held in Dana Point, CA

May 16 - 18, 2023 Board meeting TBD

May 16, 2023 – Curriculum Provider Task Force meeting will be held Virtually

November 15 - 16, 2023 will be held in Santa Rosa, CA

All interested parties are invited to attend the meetings. Time will be allocated for members of the public to make comments on each agenda item (up to 5 minutes). The public may attend all board meetings of CTEC except during closed sessions. To make a request for more information or to submit comments to the Board, please contact Tabitha Bolkish at (877) 850-2832 or via email at tbolkish@ctec.org.

CTEC Board minutes are available online by going to www.ctec.org - select Tax Professionals - CTEC Board Meetings

CRTP Director Position

If you are interested in becoming a CTEC Director, please follow this link —> **Application to Serve as CRTP Director** to complete the application. You can fax it to (877) 851-2832, email to info@ctec.org or mail it to CTEC, P.O. Box 2890, Sacramento, CA 95812-2890.