



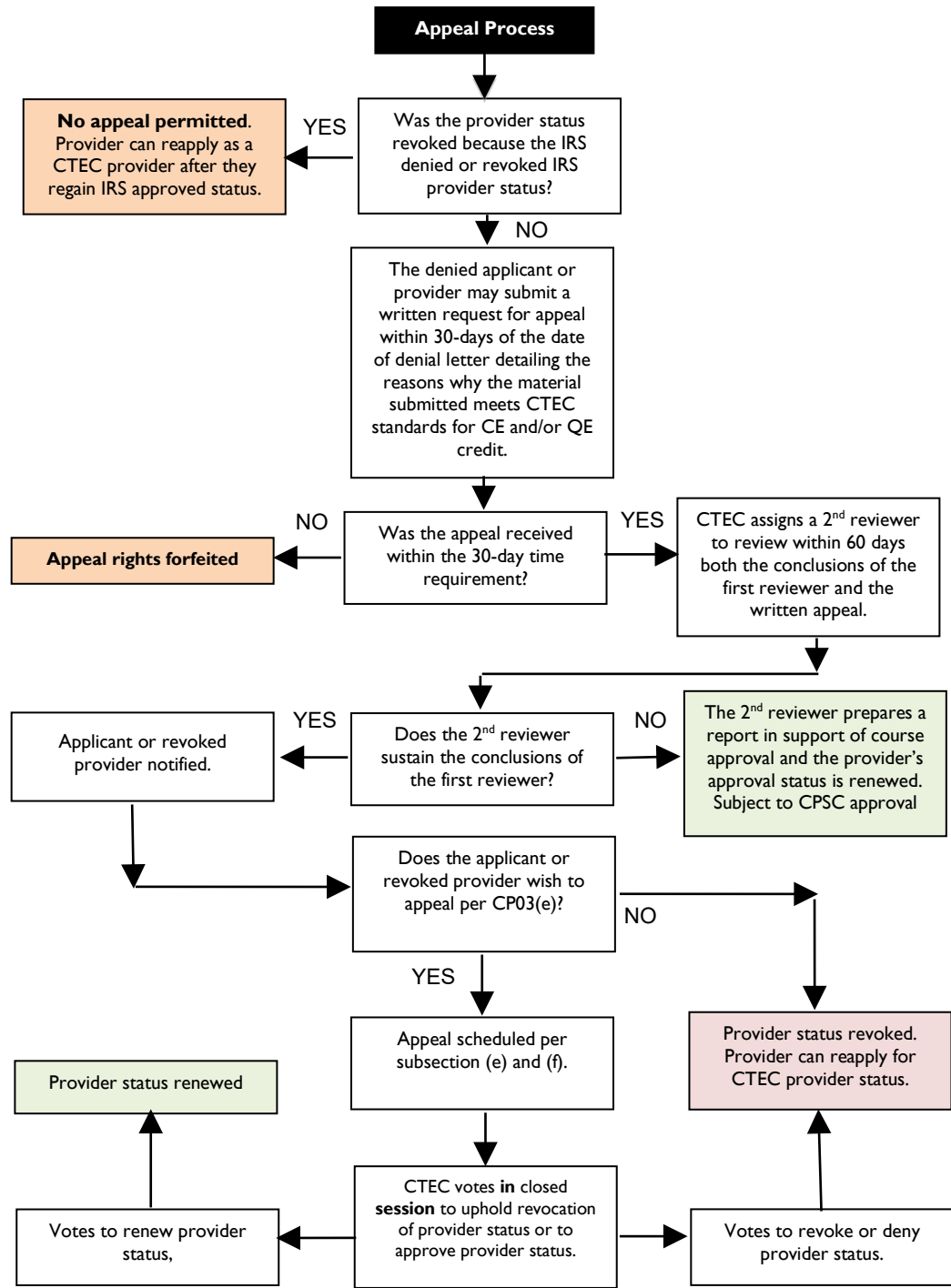
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## DENIED CURRICULUM PROVIDER APPEAL PROCEDURE

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- (a) Background:** When the Curriculum Provider Standards Committee accepts the curriculum reviewer’s recommendation that the curriculum provider’s status be denied or the curriculum provider’s approved status be terminated under the provisions of CP18(b) or terminated under CP18(c), the curriculum provider may appeal that decision using the procedure outlined in (c) below.
- (b) IRS Approval Denied:** If the IRS denies or revokes a provider’s federal CE approval, that provider’s CTEC CE approval is automatically revoked as well, and there is no appeal available. This does not apply to providers that are approved for QE courses only and California CE courses only. CTEC approved providers, who are also IRS approved, must remain in good standing as an IRS provider approved by the IRS Return Preparer Office (RPO). Providers can re-apply to become CTEC approved providers once their status is re-established with the IRS.
- (c) Written Appeal Process:**
- (1)** If an applicant or current CTEC approved curriculum provider receives a notice of denial during the initial CTEC application review, or periodic review, or as the result of an audit, the applicant or curriculum provider may submit a written appeal identifying each issue with which they disagree, stating the reasons why they disagree with each issue identified and state the facts upon which they base their disagreement for each issue.
  - (2)** The written appeal must be received by CTEC within 30 days of issuance of the initial denial letter.
  - (3)** Upon receipt of the written appeal, CTEC will assign a second course reviewer, who, within 60 days after CTEC receives the written appeal, will review both the conclusions of the first reviewer and the written appeal.
  - (4)** If the second reviewer does not sustain the conclusions of the first reviewer, the second reviewer will prepare a report in support of course approval, and applicant approved provider status will be renewed. If the second reviewer sustains the conclusions of the first reviewer, the applicant will be provided a copy of the second reviewer’s report and given the opportunity to continue with the live appeal process described in CP03(e) below.
- (d) CAUTION:** An appeal is not a resubmission nor is it an opportunity to correct or modify the course to bring it into **compliance with CTEC education standards**. It is an appeal of the reviewer’s recommendations and must provide rationale to justify why the reviewer’s conclusions are incorrect. **Therefore, a submission of modifications to the course in an attempt to bring the course into compliance by way of “appeal” will not be accepted.**
- (e) Live Appeal Process before the full Board** - Once the Curriculum Provider Standards Committee accepts the denial recommendations of both the first and second reviewers, an applicant or curriculum provider may personally appear before the full CTEC Board of Directors, at the next regularly scheduled Board meeting, to present reasons why the reviewed course material met and continues to meet CTEC standards. The CTEC Board of Directors may request the reviewer’s presence at the appeal. The applicant or curriculum provider may also request the reviewer’s presence at the appeal.
- (f) Board Meeting Appeal Process** - The appeal process will occur at the next regularly scheduled Board meeting or, at the request of the provider, may occur at an earlier date via live video conference with the full Board. The provider will be responsible for the cost of the video conference and will be required to make payment at the time of the appeal. The video conference will be scheduled within 60 days of the provider’s request for the appeal. Either at the next regularly scheduled board meeting or via video conference, the appeal will be conducted in the following manner:
- (1)** Applicant or curriculum provider’s opening statements;
  - (2)** Opening statements from the CTEC curriculum reviewer and/or secondary reviewer if applicable;
  - (3)** Applicant or curriculum provider’s rebuttal;
  - (4)** Curriculum reviewer’s rebuttal;
  - (5)** Questions and comments from the Board;
  - (6)** Applicant or curriculum provider’s final comments;
  - (7)** Curriculum reviewer’s final comments;
  - (8)** Closed-door meeting of Board of Directors to uphold revocation or approve curriculum provider status;
  - (9)** If the decision is to uphold revocation, CTEC will notify IRS that the approved CTEC curriculum provider is no longer approved by CTEC.

**CAUTION, the following flow chart is provided as an abbreviated overview of the periodic review process. For full details of the process refer to the written form of the policy.**



**Responsibility: Curriculum Provider Standards Committee**



### CALIFORNIA TAX EDUCATION COUNCIL DENIED PROVIDER APPEAL REQUEST

**Part I – General Information**

Name of Provider \_\_\_\_\_ Date of Notice of CTEC Denial: \_\_\_\_\_

	Course CTEC Number	QE or CE	Course Title	Credit Hours
#1	_____	_____	_____	_____
#2	_____	_____	_____	_____
#3	_____	_____	_____	_____
#4	_____	_____	_____	_____

**Part II** - Identify Issue or Issues with which you disagree: \_\_\_\_\_

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*(Attach "Supplemental Issues Statement" if more room needed)*

**Part III**- State the Reasons you disagree with the CTEC reviewer’s determination with respect to each issue in Part II

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*(Attach "Supplemental Reasons Statement" if more room needed)*

**Part IV** - State the facts on which you rely: \_\_\_\_\_

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*(Attach "Supplemental Reasons Statement" if more room needed)*

*I, by my signature below, state that the information contained in this appeal submission is true and correct to the best of my knowledge and belief.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

Include the following with your appeal:

1. Copy of the CTEC Notice of Denial
2. Other documents upon which your appeal relies