



CE CREDIT – COURSE PREPARATION AND INSTRUCTORS

(a) Background: In order to maintain continuing education (CE) quality for the tax education of CTEC Registered Tax Preparers (CRTPs), CTEC has adopted standards and policies that apply to the providers of the CE courses and course content.

(b) Policy: Each CRTP must complete 20-hours of continuing education annually; this includes 15-hours of federally mandated education, of which 2 hours is ethics and 3 hours is federal tax update, plus 5-hours of California taxation.

(c) Instructors, Discussion Leaders, and Speakers:

- (1) One hour of federal continuing education credit will be awarded for each contact hour completed as an instructor, discussion leader, or speaker of an educational course that meets CTEC's continuing education requirements and awards CTEC CE credits ⁽¹⁾.
- (2) A maximum of two hours of federal continuing education credit will be awarded for actual subject preparation time for each contact hour completed as an instructor, discussion leader, or speaker of such course ⁽²⁾.
- (3) The maximum federal continuing education credit for instruction and preparation may not exceed four hours annually ⁽³⁾ for CRTPs.
- (4) One hour of California continuing education credit will be awarded for a contact hour completed as an instructor, discussion leader, or speaker of an educational course or the preparation of a CTEC approved California self-study course that meets the continuing education requirements. Note: only one-hour of California alternative credit is allowed per reporting period (CTEC Policy CP23).
- (5) An instructor, discussion leader, or speaker who makes more than one presentation on the same subject matter during a registration cycle will receive continuing education credit for only one such presentation for the registration cycle⁽⁴⁾.

(d) Verification: It is the responsibility of the individual claiming such credit to maintain records that verify his or her preparation time and provide that verification when registering for the subsequent year.

⁽¹⁾ Circular 230, Sec 10.6(f)(2)(iii)(A)

⁽²⁾ Circular 230, Sec 10.6(f)(2)(iii)(B)

⁽³⁾ Circular 230, Sec 10.6(f)(2)(iii)(C)

⁽⁴⁾ Circular 230, Sec 10.6(f)(2)(iii)(D)

Approved December 1, 2000
CTEC Board of Directors

Responsibility: Curriculum Provider Standards Committee