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## **ALLOCATION OF CE HOURS**

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- (a) **Policy:** A course that qualifies as federal taxation or federal tax updates by the IRS will be considered federal continuing education hours by CTEC.
- (b) **Commentary:** This policy was specifically established by the CTEC board to prevent providers from providing a different CE allocation for CTEC credit than they do for IRS purposes.
- (c) **Example:** A provider offers an 8 hour federally approved CE course which provides 8 hours of federal credit for Enrolled Agents (EAs). The provider cannot then award 6 hours of federal credit and 2 hours of California credit for the same course to CTEC Registered Tax Preparers (CRTPs). The CRTPs can only be granted the same 8 hours federal credit that was given to EAs.

Additionally, providers shall clearly identify the number of CE hours awarded for successful completion of the course when advertising and on provider course completion certificates -- showing allocations among federal update, federal tax subjects, ethics and professional conduct, and California tax law.

CTEC Board Approval:

November 18, 2011

***Responsibility: Curriculum Provider Standards Committee***