

## PROVIDER REPORTING REQUIREMENTS

**(a) Background:** Providers record and report to CTEC those students who successfully complete their CTEC approved courses per subsection 19(b) below. This information is used to confirm the successful completion of the educational requirements claimed by CRTPs when they register with CTEC.

**(b) Method and deadline for reporting:** All CTEC approved providers are required to submit student completion education hours electronically to CTEC in accordance with the following schedule which conforms with RPOs reporting requirements.

| Course Completed   | Reporting Due Date  |
|--------------------|---|
| January – March    | March 31 <sup>(1)</sup>                                       |
| April – June       | June 30 <sup>(1)</sup>  |
| July- September    | September 30 <sup>(1)</sup>                                   |
| October - December | 10 <sup>th</sup> Business Day from the course completion date |

*<sup>(1)</sup> If the program completion is within the last ten business of the quarter providers will have ten business days from the completion date to report the CE. In other words, providers will always have at least ten business days from the completing of a course complete the reporting. That 10 days will provide leeway when due date falls on weekends, holidays and at the end of the quarter.*

**(c) Timely Reporting:** Failure to report in a timely fashion subjects the provider to delinquency fines according to the following schedule:

- 1<sup>st</sup> offense \$100
- 2<sup>nd</sup> offense \$200
- 3<sup>rd</sup> offense \$300
- 4<sup>th</sup> offense \$400
- 5<sup>th</sup> offense \$500

Each fine will be doubled every 10 days until provider is in compliance--fines not to exceed \$500. CTEC staff will determine if reasonable cause exists for delayed reporting, and if reasonable cause exists, penalties will be waived.

**(d) Which students are reported?** The curriculum provider reports only those students who successfully complete the course. Students who do not successfully complete the entire course should not be listed. Partial credit for a course is not allowed.

**Example:** Assume the curriculum provider offers a 10-hour federal tax subjects course, and the student only completes 5 of those 10 hours. No credit is given.

**Example:** Assume the curriculum provider offers two 5-hour courses, and the student completes one of these courses. Five hours of credit is given.

**(e) Continuing Education Reporting:** Curriculum providers of continuing education may report only those students who are CTEC registered. The reporting must be submitted electronically.

**(f) Information Required When Reporting?** All curriculum providers must report course information on-line.

**(1) Course Information Required To Be Reported:**

- CTEC course number;
- Date the course was completed

**(2) Student Information:**

**(A) Qualifying Education Courses** – Student’s CTEC ID number and Date the course was completed.

**(B) Continuing Education Courses** – Student’s CTEC ID number and Date the course was completed.

**(C) Experience in Lieu of Education Courses** – Although CTEC allows experience in lieu of education (Policy TP05), individuals from out of state are required to complete 15-hours of California qualifying education – Providers must report the Student’s CTEC ID number and Date the course was completed.

**(g) Student Education Completion Certificate:** See CTEC Policy CP11

**(h) Completion Dates:** Course completion dates reported to CTEC must be the same as course dates printed on student education completion certificates. Automation of the registration process has allowed for immediate processing of preparer applications. Since all education must be verified, providers are required to submit student information electronically. Providers must provide students with a copy of their student education completion certificate.

**(i) Record Keeping:** Providers must retain such records to identify the students who attended and completed the course for a period of four years<sup>(1)</sup>.

<sup>(1)</sup>IRS Standard for CE No. 13.

Approved November 19, 2010

Curriculum Provider Standards Committee

**Responsibility: Curriculum Provider Standards Committee**

**Research and References: Standards for Curriculum Providers**