
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 within 30 business days of completion between January 16 and June 30, and within 10 business days of completion for any other period.

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

- 1st offense \$100
- 2nd offense \$200
- 3rd offense \$300
- 4th offense \$400
- 5th 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⁽¹⁾.

⁽¹⁾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