



USE OF TAX RETURNS AS A PART OF TESTING

- (a) - Background:** CP13(e)(2) requires all self-study courses to measure completion by means of an examination. In addition, regardless of whether they are self-study or face-to-face courses, satisfactory completion of a qualifying education (QE) course is measured by means of a final examination - CTEC Policy CP13A(c). Preparing tax returns is not allowed for CE credit except to the extent described in subsection (b) below for QE courses.
- (b) - Policy:** The following guidelines must be used to determine QE credit:
- (1)** Self-study courses may allow up to a total of 20% of credit (12 hours of QE credit) for preparing Federal and California tax forms and schedules.
 - (2)** The tax return and associated schedules must be completed in their entirety.
 - (3)** No part of any form, worksheet, or schedule will be filled out prior to testing.
 - (4)** No tax return may consist in whole or in part of a 1040, 1040-SR or a 5402EZ.
 - (5)** Course problems and exercises may not be duplicated in the final examination.

Approved September 13, 2002:
CTEC Board of Directors
Responsibility: Staff