



CE COURSE DISCLOSURES

(a) Background: To help prospective students evaluate and select courses that best suit their level of expertise and specific educational needs, the provider will include a description of course content in all advertisements for the course, which shall include the following information:

(1) Learning level – Providers shall clearly state what level of knowledge or skill a student can expect to achieve by completing a particular course. Examples of descriptions are (see CP23(j)(2)):

(A) Basic – Covers fundamental principles and skills. This level is for participants with limited or no exposure to the subjects.

(B) Intermediate – Builds on a basic course in order to relate fundamental principles or skills to practical situations and extend them to a broader range of applications. This level is for participants with some exposure to the subjects.

(C) Advanced – Focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. This level is for participants with significant exposure to the subjects.

(D) Update – Provides a general review of new developments. This level is for participants with at least a basic knowledge in the subjects who wish to be kept current.

Commentary: The CTEC education cycle is from November 1 through October 31 of the following year. Update courses offered after October 31 shall contain update material related to the current tax year with the coming filing season in view. CTEC has the discretion to disqualify courses offered after October 31 that have not been updated for the subsequent year.

(E) Overview – Develop a broad perspective in a subject area.

(2) Prerequisites – Providers shall clearly identify prerequisites and/or advance preparation required or expected from the student (see CP23(j)(3)).

(3) Number of federal and state hours – Providers shall clearly identify CE and QE hours awarded for successful completion of the course in advertising and on Provider Course Completion Certificates, showing allocations among federal update, federal tax, ethics, and California tax law.

(4) Refund policy – Providers must clearly state their refund policies (see CP23(l)(3)).

Approved June 8, 2000

CTEC Board of Directors

Responsibility: Curriculum Provider Standards Committee