
ETHICS & PROFESSIONAL CONDUCT

- (a) Background:** California Tax Education Council policies require registered tax preparers to complete 2 hours of ethics or professional conduct courses each year. Acceptable ethics courses for CRTPs must address matters of professional conduct related to tax return preparation.
- (b) Policy:** Ethics or professional conduct education must be related to conduct issues related to tax return preparation that arise from the California Business & Professions Code⁽²⁾, Internal Revenue Code, and Treasury Department 230. Examples include the due diligence requirements of Sections 10.21, 10.22, & 10.34 of Circular 230, and the registration and practice requirements for CTEC Registered Tax Preparers.
- (c) Qualifying Education:** CTEC requires all approved qualifying education (QE) courses to provide 2 hours of ethics education. The 2 credit hours will count toward federal credit.
- (d) Continuing Education:** A CRTP's annual continuing education (CE) requirement includes 2 hours of education in ethics or professional conduct.

(2) Business and Taxation Code sections 22251, 22251.1, 22253, & 22253.1

Approved September 5, 2003
Responsibility: Curriculum Provider Standards Committee