EXHIBIT CP23A

REVISED 05/22/2024

NOTES to Provider Regarding CP23A CTEC Curriculum Guidelines
Approved 60-hour Qualifying Education Courses
(Annotated Guidelines)

Background: Section 22255 of the California Business & Professions Code requires CTEC to issue a "Certificate of Completion" to the tax preparer who has completed not less than 60-hours of instruction in basic personal income tax law, theory, and practice by an approved CTEC curriculum provider. **the course must include a minimum of 45 hours of Federal tax subjects, of which 2 hours is ethics, and 15 hours of California State instruction.** Each of the three parts of the course, 1) Federal tax subjects, 2) Ethics, and 3) California State tax must be individually reviewed and evaluated to ensure that it adequately covers the topics in the "Annotated Guidelines" below.

Providers must submit a completed Annotated Guidelines Worksheet (see below) for each QE course (See 23(j)(1) commentary) These curriculum guidelines list topics that are "Required" (labeled "R") to be included in the course material. These guidelines also identify topics that are identified as "Awareness" (labeled "A"). These "A" topics must be covered in the course to make the student aware of the topic and its implication. This requires less depth than required ("R") topics. This Guideline Worksheet must also clearly indicate the location in the course material where these "required" and "awareness" topics are to be found. The Annotated Guidelines Worksheet must also identify **final exam questions** that test the "required" and "awareness" topics as required by CP13A(c). The number of questions must be at least 300 (five questions are required for each hour- 225 questions for the Federal portion and 75 questions for the State portion). The balance of the 300 questions is to be chosen by the provider from the "required" topics. (See CP23A guidelines)

For **face-to-face** courses, the Guidelines Worksheet must provide the time devoted to each topic.

R - **Required** - Provider must include this subject matter in the course to prepare the student for dealing with this issue, including related situations that will be commonly encountered by CRTPs.
A - **Awareness** - Providers must include this subject matter in the course in such a manner (overview) that a student will recognize the issue when encountered and know to seek further guidance in dealing with it.

Course content - Courses on personal tax return preparation vary widely as to the topics covered. Texts used for these personal income tax preparation courses will also vary. Courses offered by approved CTEC providers will also vary as to topics, structure, subject matter groupings, and other features based upon the R, and A designations. So, it is not possible to structure CTEC's CP23A exhibit to be a universal fit for each provider. CP23A exhibit topics, chosen by CTEC, have broad acceptance as typical content of a course on personal income tax preparation.

Individual topic descriptions, however, can be confusing. To reduce this confusion CTEC has adopted a reference system that attempts to source all topics to the Internal Revenue Code (IRC) or other reference material.

CTEC, as well as most providers, course developers, and course instructors, understand that the IRC and the RTC offer a universal source on which to establish CTEC standards for CP23A exhibit topics. This approach is premised on the fact that all CP23A exhibit topics, appropriate to a CTEC Qualifying Education (QE) course, have a statutory (IRC & RTC), or regulatory or other administrative pronouncements as its authoritative origin. The IRS/Treasury, FTB, Labor Department, Social Security Administration, Small Business Administration (SBA) or other government agencies issue pronouncements that are more detailed in the description and explanation of the various CP23A exhibit topics.

Therefore, CTEC has chosen to identify, to the extent practical, its authoritative designation of the various CP23A exhibit topics. Reference is, therefore, made to the Internal Revenue Code (IRC) or the government publication that gives more detail as to the topic.

State of California Topics:

CTEC recognizes that identifying the authoritative source of state tax topics is difficult. Therefore, CP23A exhibit provides a cross reference from the Internal Revenue Code (IRC) to the state Revenue and Taxation Code (RTC). The cross-reference system provides links that identify a federal IRC provision and provide information as to conformality, non-conformity. Stand-alone RTC provisions are identified in the topics that appear in the list of state CP23A exhibit topics.

Other issues:

1. CP23A is reviewed and updated once a year by the curriculum review staff in the fall. Once the changes to CP23A have been approved by the Curriculum Provider Committee, the updated CP23A shall be distributed to the QE providers. However, any changes to CP23A will not be effective until January 1, of the subsequent year.
2. Providers need not necessarily use the subject order of the exhibit of CP23A when designing a course.
3. Duplications of topics occur. Some duplications are the intentional result of topics that are relevant to more than one category. For example, Sec 121 sale of personal residence exclusion relates to both EXCLUSIONS FROM INCOME outline VI.A and to sales of property in VIII Gains and Losses – Sale or Other Dispositions of Property, outline VIII.C.1. The purpose of some duplications is less obvious. Therefore, duplications are intended to be cross-referenced.
4. CTEC Curriculum Provider Committee invites input for improvement.

EXHIBIT CP23A

Topics	2023-2024 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
I. General Filing Issues				
A. Ethics & Tax Practice				
1. General Ethics and Compliance Subjects (CIR 230 Subparts A & B)	R			
2. Due Diligence: EIC, CTC, ACTC, ODC, AOTC, HOH Form 8867	R			
3. Preparer Penalties				
a. Due Diligence Sec 6695(g)	R			
b. Understatement of Liability (Negligence) Sec 6694(a)	R			
c. Intentional Disregard of Rules Sec 6694(b)	R			
d. Unreasonable Position Sec 6694(a)	R			
e. Willful or Reckless Conduct Sec 6694(b)	A			
4. Signing Returns Sec 6061				
a. General (signed in accordance/wet signature) Sec 6061(a)	R			
b. Electronic signatures Sec 6061(b)	R			
B. WHO MUST FILE A RETURN? Sec 6012, TCJA Sec 11041	R			
C. VARIOUS TAXES CONTRASTED WITH INCOME TAX Differentiate from Income Tax				
1. Sales & Use Taxes – Local Assessment	A			
2. Property Taxes - Real Estate County on Assessed Value	A			
3. Personal Property i.e. DMV Ad Valorem tax	A			
4. Self-Employment Tax Sec 1401, Sec 6017	A			
5. Employment Taxes -	A			
a. FUTA Section 3301- 3311	A			
b. SDI State assessed disability tax	A			
c. FICA	A			
i. Employee Sec 3101, 3102	A			
ii. Employer Sec 3111 & 3112	A			
6. Various Individual Income Tax Forms 1040 & 1040SR Awareness Overview. IRC Sec 1-1563	A			

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D. SPECIAL TAX PROVISIONS AND VARIOUS PENALTY TAXES				
1. Alternative minimum taxes – TCJA modifications Sec 55-59	A			
2. Early withdrawal from pension or IRA Sec 72(t)	R			
3. Net Investment Income Tax (NIIT) Sec 1411	A			
E. WHEN ARE INCOME TAX RETURNS DUE? SEC 6072	R			
F. WHERE & HOW ARE RETURNS FILED AND PAYMENTS MADE? SEC 6091	R			
G. EXTENSIONS OF TIME TO FILE Sec 6081	R			
H. MISCELLANEOUS FILING ISSUES				
1. Accounting Methods – With TCJA Modifications	A			
a. Cash Sec 446(c)(1)	A			
b. Inventory Sec 471, 475	A			
c. Accrual Sec 446(c)(2), Reg 1.446-1(a)(4)(i)	A			
2. Accounting Periods – General Sec 441	A			
3. Electronic filing (e-file) Sec 6011(e), Reg Sec 1.6011-7, 301.6011-7	R			
4. Kiddie Tax Calculation Sec 1(g); Pub 929; Form 8814, 8815	R			
I. TAXPAYER PENALTIES – INCOME TAX RELATED				
1. Failure to File a Return Sec. 6651(a)(1)	R			
2. Failure to Pay Sec. 6651(a)(2)	R			
3. Negligence or Intentional Disregard Sec. 6662(a)(1) 6662(c)	A			
4. Substantial Understatement Sec. 6662(b)(2) 6662(d)	A			
5. Underpayment of Estimated Taxes Sec. 6654, 6621	A			
6. Dishonored Check Sec. 6657	A			
7. Fraud Sec. 6663	A			
8. Frivolous Return Sec. 6702	A			
9. Failure to File Information Returns (1099-MISC, NEC) Sec. 6041, 6721	A			
10. RMD (Excess Accumulation) Penalty SECURE 2.0 Act Section 302	R			
J. INTEREST ON OVERPAYMENT Sec 6601, Rate in Sec 6621	A			

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K. FILING RESPONSIBILITIES					
1. Preparer Identification Number (PTIN)	Sec 6109(a)(4)	R			
2. Retention of Records of Returns Prepared	Sec 6701(b)	R			
L. AMENDED RETURNS					
1. What Form and When to file	Tax Topic 308, Form 1040X, Form 843	A			
2. Electronic Filing	IR-2020-107, IR -2020-182	A			
M. INNOCENT AND INJURED SPOUSE ISSUES	SEC 6015				
II. FILING STATUS & QUALIFICATIONS					
A. FILING STATUS	PUB 17, PUB 501				
1. Single	Sec 1(c)	R			
2. Married Joint	Sec 1(a), 7703, 6013	R			
3. Married Filing Separate	Sec 1(d)	R			
4. Head of Household	Sec 1(b)	R			
5. Married Head of Household	Sec 2(c)	R			
6. Qualifying Widow(er) with Dependent Child	Sec 2(a)	R			
7. Registered Domestic Partners	FTB Pub 737	R			
B. SPECIAL SITUATIONS					
1. Divorce & Separation	7703(b)(1) & (b)(2), Pub 504	R			
2. Decedent	Sec 7703(b)(1) & (b)(2), Pub 17, 559	R			
a. Refund Deceased Taxpayer	Form 1310	A			
3. Married to a Nonresident Alien	Sec 7701(b), Sec 6013(g), Pub 519	A			
III. DEPENDENTS					
A. QUALIFIED CHILD	Sec 152(c)				
1. Residency Test (Principal place of abode)	Sec 152(c)(1)(B)	R			
2. Relationship Test	Sec 152(c)(1)(A)	R			
3. Age Test	Sec 152(c)(1)(C)	R			
4. Joint Return Test	Sec 152(b)(1(E)	R			
5. Cannot Be Self-Supporting	Sec 152(c)(1)(D)	R			

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B. QUALIFIED RELATIVE	Sec 152(c)				
1. Relationship or Member of the Household Test	Sec 152(d)(2)(A)-(G), 152(d)(2)(H)	R			
2. Gross Income Test	Sec 152(d)(1)(B)	R			
3. Joint Return Test	Sec 152(b)(2)	R			
4. Citizenship/Residence Test	Sec 152(b)(3)	R			
5. Support Test	Sec 152(d)(1)(C)	R			
C. SPECIAL SITUATIONS					
1. Children of Divorced Parents	Sec 152(e)	R			
a. Dependency Release	Form 8332	R			
b. Tie Breaker Rules	Sec 152(e)(1)(B)	R			
2. Taxpayer Claimed as a Dependent Another	Sec 151(b) & 151(c)	A			
IV. TAX PAYMENT ISSUES					
A. TAX WITHHOLDING INCOME TAX					
1. W-4's Income Tax Withholding Statement	Sec 3401, 3402(b) & (c)	R			
a. Exemption from Withholding	Sec 3402(n)(1) & (2) Notice 2018-14	R			
2. W-2 Issues - Review of Form W-2	**Form W-2**	R			
3. Miscellaneous Withholding Issues					
a. W-9 – Review Form W-9	See W-2 Instructions	A			
b. Backup Withholding	Sec 3406	A			
c. Forms 1099-NEC; 1099-R; 1099-INT; 1099-DIV,	Sec 6041-6050Y	A			
B. ESTIMATED TAX					
1. Requirements to Pay	Sec 6654	R			
2. Penalty for Underpayment	Sec 6651(a)(1) & (2)	A			
a. Exceptions to Penalty - Form 2210	Sec 6654(e)	A			
V. INCOME					
A. EMPLOYEE COMPENSATION					
1. Wages, Salaries and Bonuses	Sec 61(a)(1), Reg Sec 1.61-2(a)	R			
2. Sick Pay	Sec 61(a)(1)	R			
3. Medical Insurance	Sec 162, Sec 106	A			
4. Moving Reimbursement	Pub 521	A			

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5. Expense Reimbursement	Sec 62(a)(2)(A)	A			
6. Tip Income & Reporting to Employer	Sec 61(a)(1), Sec 6653(c)(3)	R			
7. **Fringe Benefits**					
a. Transportation	Sec 132(f)	A			
b. Transit Passes, Commuter Transport, Parking	Sec 132(f)	A			
c. Educational Assistance	Sec 127, Pub 970	A			
d. COBRA Premium Assistance	ARPA 2021 (H.R/1319)	A			
8. Unemployment Compensation	Sec 6050B, Form 1099-G	R			
B. RETIREMENT INCOME & WORKERS COMPENSATION					
1. Social Security & Railroad Retirement	Sec 86 Form SSA-1099 Pub 915	R			
a. Canadian Social Security	Sec 61(a)	R			
2. Pensions & Annuities	Sec 61(a)(10), 72	R			
a. Simplified General Rule	Sec 72(d)(1)Tax Topic 411	R			
b. Required Minimum Distributions	SECURE 2.0 Act Sec 107	R			
3. Workers Compensation	Sec 85	R			
C. COMMUNITY PROPERTY ISSUES (MFS)	Sec 66 Pub 555	R			
D. INTEREST INCOME - FORM REVIEW OF 1099-INT	Sec 61(a)(4), Sch B, Pub 550				
1. Savings Accounts	Reg Sec 1.61-7	R			
2. Credit Union Dividends (Actually Interest)	Pub 17 Pg. 55	A			
3. Government Obligations	Reg sec 1.61-7	A			
4. Series E, EE, H, HH and I Bonds	Pub 550	A			
5. Municipal Bonds	Sec 103	R			
6. Treasury Bills, Notes and Bonds	Pub 550	R			
7. 1040 FBAR & Trust Boxes (Interest over $1,500)	Sch. B, Q#7, 31 USC 5311 - 5332	R			
E. DIVIDENDS – REVIEW FORM 1099-DIV	Sec 61(a)(4), Sch B, Pub 550				
1. Ordinary and Qualified Dividends	Reg Sec 1.61-9	R			
2. Capital Gain Dividends	Tax Topics 404	R			
3. Nontaxable Dividends	Tax Topic 703	R			
4. Mutual Fund Dividends	Pub 550	R			

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F. DEPRECIATION					
1. Review Form 4562	Form 4562	R			
2. **Depreciation – assets used in trade or business**	Sec 167, 168, 179				
a. Bonus Depreciation	Sec 168(k), TCJA13201(a)	R			
b. Sec 179 Expensing	Sec 179	R			
3. Cap & Repair Regs:					
a. Must Capitalize "Improvements"	Reg Sec 1.263(a)-3(d)	R			
b. Partial Disposition Election	Reg Sec 1.168(i)-8(d)(2)(ii)	R			
G. SEC 199A FLOW THROUGH DEDUCTION	Sec 199A, Reg 1.199A-1 - 1.199A-6	R			
H. RENTAL INCOME (SCHEDULE E)	Sch E Pub 527				
1. Income (Rent or Lease)	Sec 61(a)(5) & Reg Sec 1.61-8	R			
a. Advance Rent	Reg Sec 1.61-8(b)	R			
b. Deposits	CA Civil Code Section 1950.5(m)	R			
c. Payment of Expenses by Tenant	Pub 527	R			
2. **Expenses**	Sec 62(a)(4)				
a. Interest	Sec 163	R			
b. Taxes	Sec 164	R			
c. Insurance	Sec 162, Sec 212(1) & (2)	R			
c. Repairs and Maintenance	Reg Sec 1.162-4	R			
d. Travel and Record Keeping	Sec 274(d), Reg Sec 1.274-5T	R			
3. Passive Loss limits & Carryover	Sec 469 Pub 925	A			
4. Vacation Rental Rules	Sec 280E Pub 527	R			
a. Short-Term Rental	Sec 280E	A			
b. Room Rental	Sec 280A(c)(5)	A			
I. Schedule C – Self-employment Trade or Business					
1. Gross Receipts	Reg Sec 1.61-3	R			
a. Third Party Reporting	Form 1099-K	A			
b. Forms 1099 MISC or NEC, etc.	Sec 6041 et seq	R			
2. Cost of Goods Sold – Not in Gross Income	Reg Sec 1.61-3(a)	A			
3. Business Expenses	Sec 162, Sch C Instruction, Pub 535	R			

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4. Special Issues:		-			
a. Business Use of Home	Sec 162, Pub 587, TT 505, RP 2013-13	R			
b. Business Auto	Sec 162, TT 510, Pub 463	R			
I. Luxury Auto Limitations	Sec 280F	R			
II. Allocating Business & Personal Use	Pub 463, IRS tax topic 510	A			
III. Record Keeping	Pub 463 Chap 5	A			
c. Travel	Sec 274; reg sec 1.162-2	R			
d. Entertainment	sec 274	R			
e. Health Insurance Premiums	Sec 162	A			
J. FARM INCOME	Schedule F Instructions	A			
K. SELF-EMPLOYMENT TAX	Sec 6017	R			
1. What Is Included in Self-Employment Income?	Sec 1402 Reg Sec 1.1401(a)-1	R			
2. Include from Passthrough Partnership & Trust K-1s	Sec 702(a)(8) Per Sec 1402(a)	R			
3. What is Not Included in Self-Employment Income?	Sec 1402(a)(3)	R			
4. How to Compute the Self-Employment Tax?	Reg Sec 1.1402(a)-2	A			
L. INDEPENDENT CONTRACTOR VERSUS EMPLOYEE ISSUES					
1. Tests to Determine IC Status for Federal	RR 87-41, 20 Common Law Factors Reg 31.3121(d)-1(c); 31.3306(i)- 1; and 31.3401(c)- 1	A			
2. Preparer Liability for Providing Advice on IC issue;	CA Labor Code Sec 226.8; & 2753	R			
M. OTHER INCOME					
1. Medicaid Waiver Payments – Exclusion & EITC	Sec 131per N 2014-7, IRB-2020-14	A			
2. Cancellation of Debt	Sec 61(a)(11) & 108	A			
3. Legal Settlements/Judgements	Sec 104 & 104(a)(2), Sec 61, Sec 1.104-1(c)	A			
4. Bartering	Tax Topic 420 Form 1099-B	A			
5. Not for Profit Activity (Hobby)	Sec 183, Reg 1.183-2(b), 1.183-1(c)	A			
6. Repay Previously Taxed Income (Claim of Right)	Sec 1341, Sec 311	A			
7. Recovery of Previous Deducted Items:	Sec 111	R			
a. State Tax Refunds	Rev Rul 2019-11	R			
b. Medical Reimbursement	Pub 502, Recoveries Pub 525	R			

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8. Entity Income	K-1 Issues	A			
a. Partnerships	Sec 61(a)(12) & 701et seq	A			
b. Estates & Trusts	Sec 641-685 Form 1041 instructions	A			
c. S Corporations	Sec 1366	A			
9. Royalty Income (I.e.,1099 or K-1)	Sec 61(a)(6)	A			
10. Rental Income from Personal Property	Sec 61(a)(5)	A			
VI. EXCLUSIONS FROM INCOME					
A. Personal home Sale - Principal Residence Exclusion	Sec 121-See Also VIII.C.1	R			
B. Some Scholarships & Fellowships	Sec 117	A			
C. Discharges of Certain Debt	Pub 431				
1. Bankruptcy	Sec 108(a)(1)(A)	A			
2. Insolvency	Sec 108(a)(1)(B)	A			
3. Principal Residence Acquisition Debt Relief	Sec 108(a)(1)(E)	A			
4. Reduction of Tax Attributes	Sec 108(b) Form 982	A			
D. Certain Death Benefits Such as Life Insurance	Sec 101	R			
E. Gifts Received	Sec 102	R			
F. Inheritances Received	Sec 102	R			
G. Compensation for Injuries and Sickness	Sec 104	A			
H. Medical Payments by Employer for Employee	Sec 105	A			
I. Employer Purchase of Medical Insurance Premiums	Sec 106	A			
J. Certain Meals and Lodging Furnished by Employer	Sec 119	A			
K. Cafeteria Plan Benefits	Sec 125	A			
L. Educational Assistance	Sec 127	A			
M. Dependent Care Assistance	Sec 129	A			
N. Employee Fringe Benefit	Sec 132	A			
O. Qualified Charitable Distributions	Sec 408(d)(8) & SECURE 2.0 Act Sec 307	R			
VII. DIVORCE AND PROPERTY SETTLEMENT ISSUES					
A. Alimony					
1. Pre-TCJA Treatment	Old Sec 219 & Sec 71	R			

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2. Post TCJA Treatment	Sec 71 & Sec 219 Repealed	R			
B. Property settlement	Sec 1041	R			
C. Child Support Payments Same as Pre-TCJA	Sec 71(c) per TCJA Act sec 11051	R			
VIII.GAINS AND LOSSES – SALE OR OTHER DISPOSITIONS OF PROPERTY					
A. Basis		R			
1. Original Basis	Sec. 1011-1012	R			
2. Adjustments to Basis	Sec.1016	R			
3. Depreciation	Sec. 1016(a)(2)	R			
4. Casualty	Sec. 1016(a)(1)	R			
5. Capital Improvements	Sec 1016(a)(1), Sec 263	R			
6. Gift Basis	Sec 1015	R			
7. Inherited Basis	Sec 1014	R			
B. Calculating the Sale Price	Sec 1001(a) & (b)	R			
C. Non-taxable Transactions					
1. Principal Residence Gain Exclusion	Sec 121-See Also VI.1. Exclusion	R			
2. Like-Kind Exchanges TCJA –Real Property Only	Sec 1031(a)(1)	A			
3. Disaster Losses and Involuntary Conversions	Sec 165(h)(5), 165(i), 1033(h), & (j)	R			
D. Capital Gains and Losses	Tax Topic 409				
1. Holding Period General rule – 12 months	Sec 1222, 1221	R			
2. Sec 1245 Depreciation Recapture	Sec 1245	A			
3. Capital Asset Defined – Include TCJA List	Sec 1221, TCJA sec 3311, 1221(a)(3)	R			
E. Virtual Currency Treated Generally as "Property"	Notice 2014-21 & IR 2019-167	R			
IX. ADJUSTMENTS TO INCOME					
A. Educator Expenses	Sec 222 & 62(a)(18), Tax Topic 458	R			
B. Reservist Expenses	Sec 162(p), IRS Pub 3	A			
C. Moving – Military	Sec 217(g), Reg 1.217-2(g), Pub 3	A			
D. SE Tax Deduction	Sec 164(f)	A			
E. SEP, SIMPLE and Qualified Plans	Sec 401, 401(k), 403(b), 62(a)(6)	A			

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F. Self-Employed Health Deduction	Sec 162(l)	A			
G. IRA	Sec 219, Sec 62(a)(7)	R			
1. Spousal IRA	Sec 219(c)	R			
H. Student Loan Interest	Sec 221& 62(a)(17)	A			
I. Student Loan Debt Cancellation	Sec 9675 ARPA)	A			
X. DEDUCTIONS					
A. Standard Deduction	Sec 63(b)(1)	R			
1. General Rule – TCJA modifications	TCJA Sec 11021 Senate	A			
2. Taxpayer Claimed as a Dependent by Another	Sec 63(c)(5)	A			
3. Special Rule for Those Married Filing Separately	Sec 63(c)(6)	A			
B. Itemized Deductions					
1. Taxes - SALT limit	Sec 164 & 164(b)(6)	R			
2. **Home Mortgage Interest**	Sec 163(h)(3)				
a. Acquisition Debt	Sec 163(h) & 163(h)(3)(B)	R			
i. Pre-TCJA Financing		R			
ii. Post=TCJA Financing		R			
b. Equity Debt	Sec 163(h)(3)(C) with TCJA mods	R			
3. **Charitable Contributions**	Sec 170				
a. Cash	Reg Sec 1.170A-1(a)	R			
b. Non-cash	Reg Sec 1.170A-1(c)	R			
c. Vehicle	Sec 170(f)(13)	R			
d. Documentation & Substantiation	Reg Sec 1.170A-13	R			
4. **Miscellaneous itemized**	Sec 67((a) & (b)(1)-(12)				
a. Tier 2 – Suspended Through 2025		R			
b. Tier 1 No 2% Limit					
i. Gambling Losses	Sec 165(d)	A			
ii. Phase-out – Suspended though 2025	Sec 68	A			
XI. CREDITS					
A. Nonrefundable					
1. Child & Dependent Care Credit	Sec 21	R			

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2. Credit for the Elderly and Disabled Sec 22	A			
3. Adoption Credit Sec 23	A			
4. Child and Other Tax Credit Sec 24, Pub 972	A			
5. Interest on Certain Home Mortgages Sec 25	A			
6. Education Credits Sec 25A, Reg Sec 1.25A-5, Pub 970	R			
a. American Opportunity (Partially refundable) Sec 25A	R			
b. Lifetime Learning Credits Sec 25A	R			
7. Qualified Retirement Savers Credit Sec 25B	A			
8. Nonbusiness Energy Property Credit Sec 25C Extended & Enhanced by IR Act	R			
9. Residential Energy Efficient Property (Solar, etc.) Sec 25D Extended by IR Act	A			
B. Payments and Refundable credits				
1. Tax Withheld Sec 31	R			
2. Earned Income Credit Sec 32, Pub 596	R			
a. Earned Income Sec 32, Pub 596	R			
b. Credit Disallowance Sec 32, Pub 596	R			
c. 2 or More Qualifying Individuals – Same Child Sec 32, Pub 596	R			
d. Denial Due to Fraud Sec 32(k)	R			
e. EIC Credit Recertification Sec 32(k)(1)(B)	A			
f. Due Diligence Form 8867	R			
3. Premium Tax Credit Sec 36B	R			
4. Child Tax Credit	R			
5. Employee Retention Credit IRS Notices 2021-40 and 2021 -23 -ARA	R			
6. General Business Credit Sec 38	A			
C. Other Credits				
1. Foreign Tax Sec 27 & 901	A			
2. Plug-in Electric Vehicle (4-wheel) Sec 30D (Include Post 8/16/22 IR Act Provisions)	R			
3. Clean Vehicle Credit (Effective 2023, IR Act)	R			
4. Credit for Previously Owned Clean Vehicle (Effective 2023, IR Act)	R			
5. Credit for Qualified Commercial Clean Vehicles (Effective 2023, IR Act)	A			
6. Pension Start Up Credit Sec 45E. (SECURE 2.0 Act Sec 102)	A			
7. AMT Tax Credit - For AMT Paid in Prior Year Sec 53	A			

Topics	2023 / 2024 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
8. Work Opportunity Credit Sec 51 & 52	A			
9. Research Credit Sec 41	A			
10. Military Spouse Retirement Eligibility Credit – Small Employers (SECURE 2.0 Act Sec 112)	A			
XII. STATE OF CALIFORNIA CONCERNS (CAN BE INTEGRATED INTO THE MATERIAL COVERING EACH TOPIC)				
A. Residency Requirements				
1. 9-month & 6-month Presumption	R			
2. Out of State Safe Harbor Under Employment Contract 546-Day Rule	R			
3. Numerous Factors for Determining Residency	R			
B. Filing Requirements – Resident, Part-Year Resident and Non-Resident				
1. Gross Income & CA AGI	R			
a. Gross Profit & Gross Receipts (Business, Rental & Stock Sales)	R			
2. Business Licenses	R			
3. Moves Into and Out of CA	A			
a. Moving Expenses - CA Non-Conformity TCJA	R			
C. Community Property	A			
1. When the law of community property begins & ends	R			
2. Income subject to the law of community property	R			
3. Where one spouse lives in California & one spouse lives in a Separate Property State	A			
4. Commingled property	R			
5. Application to Registered Domestic Partners	R			
D. Filing Status Differences Between State and Federal				
1. Registered Domestic Partners	R			
a. CA Non-Conformity MFJ & Federal Single	A			
2. Military Spouse Issues	A			
3. Nonresident spouse with no CA source income	A			
4. Common law marriages – CA Non-Conformity	A			
E. Standard Deduction	R			
F. Personal Exemption Credit	R			

Topics	2023 / 2024 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
G. Dependents				
1. Filing Requirements	R			
2. Kiddie Tax – CA Non-Conformity with TCJA (FTB Form 3800)	R			
H. California Adjustments – Conformity issues				
1. Educator Expenses CA Non-Conformity	R			
2. Unemployment benefits and Paid Family Leave Benefits	R			
3. California lottery winnings	R			
4. Interest on US Govt Securities & California Municipal Bond Earnings	R			
5. California state income tax refund	R			
6. Social Security Benefits	R			
7. Alimony – California Non-Conformity TC&JA	R			
8. Long Term Capital Gain – CA does not have LTCG	R			
I. Itemized Deductions				
1. Itemizing on California but not Federal	R			
2. Charitable Contribution AGI Limit CA Non-Conformity & CARES Act	R			
3. Investment Interest Adjustments – No Foreign Tax Deduction-California Non-Conformity	R			
4. State Tax Deduction – No "$10,000 SALT Limitation"	R			
5. Mortgage Interest – CA Non-Conformity - Retains Pre-TCJA Limits	R			
6. Miscellaneous itemized – Tier 2 – 2% limit – CA Follows Pre-TCJA Deductions	R			
a. Employee Business Expenses	R			
b. Tax Preparation Fees	R			
c. Claim of Right – Sec 1341 $3,000 or Less	A			
d. Legal Fees – Sec 212(1), (2), & (3)	R			
e. Investment Expenses	R			
7. SALT Cap $10,000 Limit Workaround – AB 150 – SALT Paid at Business Entity Level (PTE)	R			
8. Itemized Deduction Phase-Out – Limit and Itemized Deductions – TCJA Suspension	A			
J. Other conformity issues-California Non-Conformity–Taxpayer First Act of 2019				
1. Health Savings Accounts	A			
2. AMT	A			
a. Tax Rates	A			

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3. California Qualified Stock Options	A			
4. Expenses				
a. Cannabis – 2020 Full Expense Deductions – California Non-conformity	A			
b. Entertainment Expenses (Club Dues)	A			
c. Family Support Payments – Pre-TCJA R ules – IRC secs 71 & 215 apply	A			
5. American Rescue Act – CA Non-Conformity – 03/2021 – CA Automatic AGI Adjustment	A			
6. Losses	A			
a. Net operating losses - California Non-Conformity	A			
b. Casualty & theft losses - California Non-Conformity	A			
K. IRA differences				
1. Differences in basis	A			
L. Sales and exchanges				
1. Capital gains tax rate - California Non-Conformity	A			
2. Withholding on sales of real property	R			
3. 1031 Additional California Tax Form 3840 – California Non-Conformity	A			
M. Credits California Non-Conformity				
Form 540 Sch CA – Reporting Federal California Non-Conformity Issues	R			
1. Earned Income tax Credit	R			
2. Joint custody Head of Household	R			
3. Credit for employer child & dependent care expenses	R			
4. Young Child Tax Credit	R			
5. Child & Dependent Care Expenses Credit	R			
6. California Competes Credit	A			
7. Excess state disability insurance	A			
8. Adoption credit	A			
9. Credit for taxes paid to other states	A			
10. Renters credit	R			
11. Homeless Hiring Tax Credit (AB) 150 (HHTC)	A			
12. Main Street Business Tax Credit I & II (AB) 150 & AB 1447 -Small Business Hiring Tax Credit	A			

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N. Estimated taxes				
1. Number and percent of payments -CA Non-Conformity	A			
2. Underpayment safe harbors	R			
O. Penalties				
1. IRS First Time Abatement – CA Partial First Time Abatement Conformity AB 194	A			
2. Late Filing – Minimum Penalty – CA Non-Conformity	A			
3. Late Payment of Tax – CA Non-Conformity	A			
4. Cost Recovery Fees	A			
5. 25% Demand to File Tax Return	A			
6. Due Diligence Preparer Penalty for California Earned Income Tax Credit	R			
7. California Mandatory E-Pay Penalty	A			
8. California 2020 Mandatory Health Insurance Penalty	A			
P. Statute of Limitations				
1. General 4 Year California SOL and 3 Year Federal SOL	A			
2. Statute on Refunds	A			
3. Statute on Final Federal Determinations	A			
Q. Non-resident issues				
1. **Sourcing payments for:**				
a. Pensions (moving into and out of state)	A			
b. Installment sales	A			
c. Like kind exchanges	A			
d. Income from a trade or business	A			
2. **Sourcing deductions for nonresidents**				
a. Alimony deduction	A			
b. Net operating losses	A			
c. Passive activity losses	A			
d. Part year resident	A			
3. **Servicemembers**				
a. Non-California domicile stationed in California	A			
b. California domiciled stationed outside state	A			

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R. Signature Requirements and E-Filing Requirements				
1. New FTB 3912 Power of Attorney – Active Representatives on File letter	A			
2. E-signatures – FTB 8879 and FTB 8453 E-File Authorization Forms	A			
3. California Mandatory E-Filing Requirement- 1 or more returns using tax prep software	A			
4. Power of attorney procedures FTB Form 3520 (old form) 3912 New Form – Submit Electronically MyFTB or by Mail	A			
XIII. STATE OF CALIFORNIA CONCERNS (CAN BE INTEGRATED INTO THE MATERIAL COVERING EACH TOPIC)				
A. Sales and Use Tax Collection				
1. Out of State Purchases, in Person, by Phone, Internet Taxable to CA Subject to USE tax	A			
2. CA EDD Payroll Tax	A			
3. California Department of Tax and Fee Administration (CDTFA – Sales Tax)	A			
B. Independent Contractor – LP's ,LLP's ,LLC's exempt from 1st Year Franchise Tax				
1. CA Penalties -Taxpayer & Adviser -Willful Misclassification SB 459	R			
2. EDD Common Law Test – CA New A,B,C Employee Test – Dynamex Case	R			
3. Unique Statutory Employees and Non-Employees	R			
4. Independent Contractor Reporting Requirements -AB5-Revisions	A			
C. Voluntary Contributions to Various Funds	A			
D. SDI & VPDI Issues – What They Are, Excess Treatment and Deductibility	R			
E. California Depreciation				
1. Sec 199A Deduction – CA Non-Conformity	A			
2. When a Form 3885A is and is Not Required – CA Auto Depreciation Non-Conformity	A			
3. Changing Depreciation Methods - Bonus Depreciation – California Non-Conformity	A			
4. MACRS Differences IRC Section 179 Expense $25,000 California Non-Conformity	A			
F. ACA – CA application				
1. Uninsured Penalty	R			