
LIMITATIONS ON THE USE OF FEDERAL & STATE PUBLICATIONS, ETC.

(a) - Background: CTEC CE and QE standards limit the use of IRS/FTB, and other government publications (including internet website articles or other material) or other reference materials such as tax guides. Such material is permitted to be used as supplemental reference materials only.

(b) –Course Materials: CE and QE approved curriculum providers of self-study courses must utilize materials **specifically developed by the provider*** for the course.

***Commentary – For QE courses texts published by commercial publishing companies to be used to instruct tax return preparation are permitted.**

(c) – Prohibited Materials: Self-study courses using reference materials other than as supplemental to materials specifically developed for the course is prohibited. "Reference materials" include IRS/FTB publications, other government publications (including government internet website articles or other material), tax guides, articles and tax research services. However, as indicated in subsection (a), the use of reference materials as supplemental reference to other instructional materials is allowed. Such references may appear as footnotes or appendices. Such references may also appear as part of a course text **where the author is explaining and/or contrasting the government’s position**. Providers are required to disclose such use and failure to disclose will lead to the revocation of provider status. Such disclosures must be clear and distinguishable with the use of highlighting or italicized features. The application must indicate the feature chosen.

(d) - CE & QE Credit Award Limitations – If a course includes excerpts taken from “reference materials,” the CE or QE credits awarded must be based upon the word count formula (pilot testing cannot be used) and the excerpts taken from the “reference materials” shall not be included in the word count. When documenting the word count formula, the provider must clearly demonstrate that the materials taken from “reference materials” are not included in the calculation. Courses submitted for review, where “reference materials” are discovered and not adequately disclosed, will be rejected. Courses being audited, where “reference materials” are discovered and not adequately disclosed by the curriculum provider, will be subject to the provisions of CP14(c)(12)(B).

Approved June 19, 2004

Responsibility: Curriculum Provider Standards Committee