



GROUP INTERNET COURSES

(a) - Background: The California Business & Professions Code Section 22255 requires that individuals successfully complete a 60-hour qualifying education (QE) course to become a CTEC Registered Tax Preparer (CRTP). CRTPs must also complete 20 hours annually of continuing education (CE) to renew their registration. QE and CE courses must be taken from a CTEC approved curriculum provider and can be either face-to-face courses or self-study courses.

(b) - Group Internet—In addition to meeting other CTEC education requirements for QE and CE courses, a group Internet course must also provide the following:

- (1) Registration of the students by the approved curriculum provider;
- (2) A written outline, textbook, or suitable electronic educational materials; and,
- (3) A method of ensuring attendance over the entire course (*e.g.*, by utilizing polling questions throughout the course).

Commentary—Group Internet courses may qualify as either face-to-face (instructor-led) or self-study.

(c) - Face-to-face—Courses must have a live instructor while the course is being presented. Students must be able to interact with the instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group Internet course has been recorded or archived for future presentation, it will continue to be considered a face-to-face (instructor-led) course only in situations in which a live instructor facilitates the recorded presentation (including providing students with the opportunity to ask questions and receive answers during the presentation). CP26(b) contains additional provisions applicable to face-to-face courses.

(d) - Self-study—Recorded course presentations that do not include a live instructor available to simultaneously answer questions will be considered a self-study course and must meet all CTEC educational standards applicable to self-study courses including CP13(e) and (i), except for the basis for measuring CE credit. CE credit awarded for an archived recorded course will be equivalent to the CE credit awarded to the original instructor-led presentation.

(e) Monitoring System – The provider must employ a monitoring system that presents the provider with evidence of continued student attendance. Monitoring means employing a mechanism that requires students to verify continued participation throughout the course. To present the provider with evidence of continued student attendance, the monitoring must be frequent and lack predictability. The provider must inform CTEC of the monitoring system used.

(f) - Polling Questions—Polling questions may be used as an acceptable monitoring system. If polling questions are used as a monitoring system, at least three questions per credit hour must be asked.

(g) Failure to Meet Requirements - Failure of the student to meet the requirements of the monitoring system will result in denial of course credit.

Approved: May 18, 2012

Responsibility: Curriculum Provider Standards Committee