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## IRS CONFORMITY

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**(a) - Background:** In 1996, the California State Legislature passed the Tax Preparers Act, Business & Professions Code Sections 22250-22259 (Eff. Date July 1, 1997)), and subsequently established the California Tax Education Council (CTEC) to develop and administer a program to promote competent tax preparation within the State of California.

**(b) - Conformity:** The IRS continuing education program for tax return preparers is called the Annual Filing Season Program and is voluntary. Revenue Ruling 2014-42 contains the description of the current Annual Filing Season Program adopted by IRS to replace the *Registered Tax Return Preparers" (RTRP)* program deemed to be without statutory authority.

CTEC may or may not conform to IRS course standards and policies. Consequently, curriculum providers must meet CTEC education standards and be CTEC approved.

Approved: February 12, 2013

**Responsibility: Curriculum Provider Standards Committee**