

---

## COURSE UPDATE GUIDELINES

---

**(a) - Background:** One of the key elements of tax education is to help ensure that CRTPs are aware of recent changes in tax law, revenue rulings, revenue procedures, court cases, and other authoritative promulgations that impact the preparation of federal income tax returns.

**(b) - Update Guidelines:** Tax law is constantly changing and any significant omission, related to the currency of the subject matter of the course, will cause a course to be disqualified. Therefore, all CTEC courses are required to be current according to the following schedule:

- (1) Live presentations must contain significant changes promulgated more than 30 days prior to the presentation. \*
- (2) Recorded webinars must contain significant changes promulgated more than 45 days prior to the webinar. \*
- (3) Self-study courses must contain significant new/deleted tax law/revisions changes promulgated more than 45 days prior to the sale of the course. \*

Curriculum review staff has the discretion to reject courses where the course has not been updated as required by CP32(b)(1)-(3) above.

*\* This requirement can be satisfied with the use of addendums or supplements added to a course syllabus.*

**(c) - Required Content:** To meet the update requirement, a course must include significant changes, related to the subject matter of the course, affecting current and subsequent filing seasons.

Significant changes may be found in:

- (1) Legislative changes found in public laws enacted by Congress
- (2) Treasury Decisions – Proposed, Temporary and/or Final Regulations
- (3) Revenue Rulings
- (4) Revenue Procedures
- (5) Other Administrative Announcements
- (6) Court Rulings

**(d) – Education Cycle:** The CTEC education cycle is from November 1 through October 31 of the following year. Update courses offered after October 31 shall contain update material related to the preparation of tax years for the current year. CTEC has the discretion to disqualify courses offered after October 31 that have not been updated for the filing upcoming filing season.

Approved: May 23, 2014

**Responsibility: Curriculum Provider Standards Committee**