



ROUNDTABLE CONTINUING EDUCATION

(a) – Roundtable-discussions and live educational sessions are an excellent learning opportunity for tax professionals to learn from one another. To be eligible for CTEC approved credit, the following requirements, which mirror IRS requirements, must be met.

1. The discussion leader must be qualified and experienced in presenting federal tax law topics. See IRS Q&A #20 and CP26(e)
2. The program description should describe the purpose of the program and what approach will be taken for questions to be asked. See IRS Q&A #20 and #5 below.
3. There must be a set agenda on federal or California tax law topics to be discussed, and the discussion leader should also have planned additional topics in the event that questions are not received from the audience. See IRS Q&A #20}.
4. The questions and issues discussed (including any tabled/unanswered/deferred questions) must be retained, either by detailed notes of the training, or a voice recording of the entire training. See (IRS Q&A #20).
5. CTEC awards separate credits for:
 - Federal Tax Subjects,
 - Federal Tax Update, and
 - California Tax Subjects

Where 2 or more types of credit are awarded for a single training, the provider must be able to demonstrate that each type of credit meets the requirements for a full contact hour, a 50- minute minimum, for that type of education. See Cir230 Sec 10.6(g)(2).

Example: The provider offers a training that is advertised as providing 1 CE credit for Federal Tax Subjects and 1 CE credit for Federal Tax Update. The time spend on each must be 50 minutes in duration in order to provide 1 CE credit for each topic.

6. Where it is determined that the provider inaccurately allocated CE credits, CTEC reserves the right to make CE credit adjustments for the course. CTEC will notify the provider of adjustments made.
7. Programs that are just open-ended Q&A sessions or where there is insufficient documentation for the program will not qualify for CE credit. See IRS Q&A #20.
8. Records and documentation must be retained for 4 years. See IRS Q&A #20.

Approved November 18, 2021

Responsibility: Curriculum Provider Standards Committee