
SUCCESSFUL COMPLETION OF CTEC REGISTRATION

(a) - Background: The California Business & Professions Code Section 22255(b), states that CTEC shall issue (1) a "Certificate of Completion" when a tax preparer demonstrates that he or she has completed not less than 60-hours of instruction in basic personal income tax law, theory, and practice; and (2) annually a "Statement of Compliance" when the tax preparer demonstrates that he or she has completed the required 20-hours of continuing education. For purposes of issuing the Certificate of Completion or Statement of Compliance, it is important that "completion" be defined.

(b) - Policy:**1. Initial registration:**

- Successful completion of a 60-hour (45 hours federal and 15 hours state) of qualifying tax education from a CTEC Approved provider;
- Pass a background check and fingerprinting procedure as outlined in TP12 and TP12-A;
- Provide your Social Security number; (ITIN cannot be used);
- Obtain a PTIN (Preparer Tax Identification Number) from the IRS;
- Purchase a \$5,000 tax preparer bond;
- Register with CTEC within 18 months from the completion date listed on the Provider Course Completion Certificate received from the education provider; and,
- Register with CTEC. Registration fee \$33.

2. Renewal registration:

- Complete 20-hours (10 hours federal tax law, 3 hours federal tax update, 2 hours of ethics and 5 hours of California tax) of continuing education each year from a CTEC approved provider;
- Maintain a valid PTIN (Preparer Tax Identification Number) from the IRS;
- Be sure your Social Security number is valid; (ITIN cannot be used)
- Maintain a \$5,000 tax preparer bond; and,
- Renew registration by October 31st of each year with CTEC. CTEC's renewal registration fee, by October 31st, is \$33. If renewing after October 31st, late registration fee of \$55, plus \$33 renewal registration fee, for a total of \$88 from November 1st through January 15th of the following year. A preparer who does not renew their registration by January 15th of any given year, will be required to retake the 60-hour qualifying education course, pass a background check and fingerprinting procedure as outlined in TP12 and TP12-A, and register as a new CTEC preparer.

3. CTEC's Certificate of Completion and Statement of Compliance will include the following information:

- CTEC logo and seal;
- CTEC address;
- Registration expiration date (i.e. Registration valid through October 31, 2020);
- Year of registration (i.e. 2020);
- Language included on both the CTEC Certificate of Completion and Statement of Compliance:
(Required to post at workplace, Established by the Governor and Legislature of the State of California, July 1, 1991, This certificate is issued pursuant to California Business and Professions Code Section 22250 et seq.);
- CRTP mailing address;
- CRTP CTEC ID Number; and,
- CRTP first, middle, last name.

Approved September 13, 2002
CTEC Board of Directors

Responsibility: Staff