

Curriculum Provider Standards Committee Members

Lee Reams, Sr., Chair
National Association of Enrolled Agents

Yvette Rupp, Vice-Chair
CRTP - Fresno, CA

Michael Carr
CRTP - Sun City, CA

Susie DiMaggio
California Society of Enrolled Agents

Kaya Klotzek
National Society of Accountants

Tom O'Saben
National Association of Tax Professionals

Jodi Runyan-Schechter
CRTP - Simi Valley, CA

CTEC Directors

C. Lester Crawford, Council Chair
CRTP - Los Angeles, CA

Fernando E. Angell III, Treasurer
CRTP - Downey, CA

Ray Davis, Secretary
H&R Block

Aaron Chambers
CRTP - Madera, CA

Robert Ovalle
Jackson Hewitt Tax Services

Karen De Vaney
CA Society of Tax Consultants, Inc.

Government Representatives

Cedric Brown
Internal Revenue Service

Rebecca Landeros
California Franchise Tax Board

Administrative Staff

Tabitha Bolkish
Advocation Strategies, Inc.

Amanda Harden
Advocation Strategies, Inc.

Inside this issue:

Recap Nov 2024 Annual Board Mtg.....	1
Revised Policies.....	2
Reminders To Providers.....	2 - 4
News	5
CTEC Board Meeting Dates.....	6

Volume 26, Issue 2

THE PROVIDER NEWSLETTER DECEMBER 2024

CTEC MISSION STATEMENT

The California Tax Education Council (CTEC) will continue to protect the public by establishing professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance.

RECAP OF THE NOVEMBER 2024 ANNUAL BOARD MEETING

Committee Mission: The Curriculum Provider Standards Committee of the California Tax Education Council has responsibility for several of CTEC's statutory duties including: setting standards and procedures for curriculum providers, approving or denying schools as curriculum providers, enforcing compliance on the part of curriculum providers, and providing CTEC Registered Tax Preparers and the public with a list of approved curriculum providers.

CTEC itself does not provide education but relies on professional societies, the FTB, the IRS and various "approved curriculum providers" to supply the required qualifying and continuing education courses (CA B & P Code Section 22255). CTEC has, pursuant to this mandate, established standards, policies, and procedures that are designed to promote high-quality qualifying and continuing education.

These standards and policies are evaluated on a regular basis with the goal of improving the quality of education and, as a result, promoting quality tax return preparation. **All providers are required to familiarize themselves with all CTEC's current policies and abide by them once they are posted on CTEC's website www.ctec.org under - [Provider Policies - CTEC](#) and to follow CTEC's education standards by providing quality education.**

An Executive Summary of the Curriculum Provider policies was created and is available by contacting Amanda Harden at aharden@ctec.org. The Executive Summary contains an abbreviated version of each CP policies. In all cases the CP policies prevail over the abbreviated version. You must rely upon the complete policy when developing your educational programs.



APPROVED ✓
EDUCATION PROVIDER

THE PROVIDER NEWSLETTER

DECEMBER 2024

Revised policies

The following Curriculum Provider Standards Committee policies were revised and approved by the CTEC Board at the November 2024 Annual Board Meeting:

- ♦ **CP14 - Course Review Policy** - The board has approved a revision to the policy, limiting to one conditional approval for new providers and one conditional approval for reviews or audits for existing providers.

[Please click here to view the changes.](#)

- ♦ **CP23A - Provider Reporting Requirements** - CTEC will perform an annual review of the guidelines to identify any additions, deletions, or other necessary updates. After this review, the updated CP23A—Exhibit Qualifying Education Guideline will be distributed to all providers on January 1st of each year. All updated policies will also be available for download on CTEC's website.

Attention Providers

⇒ **Reminder: Provider Annual Renewal Registration required starting December 2024**

CTEC-approved providers who want to retain their approved provider status for the subsequent year must renew their provider registration annually. Each year during the months of October through December, to retain approved provider status for the subsequent year, each QE and CE (separate registration required for each) education provider must renew their registration for the subsequent year by submitting the following:

- (1) Submit a completed provider application. (Separate application is required for each type of education)
- (2) A copy of their successful RPO renewal (not required for QE providers) for the subsequent year evidenced by the IRS RPO Letter 4866-R.
- (3) Submit a CTEC Qualifying/Continuing Education Provider Renewal Application Fee of \$200. The fee will be applicable beginning with the renewal for 2025 (due in December of 2024).
- (4) Late Registration – CTEC will assess a late fee if not renewed by Midnight (local time) December 31. The late fees will be assessed according to the schedule below, in addition to the current renewal fee:

(A) January 1 through Midnight January 31 - \$50

(B) February 1 through Midnight February 28 (February 29 Leap Years) - \$200

Please note: No course materials need to be submitted for the annual provider renewal. This renewal is separate from the Periodic Review, which occurs every three years and requires course material submission.

⇒ **Provider Task Force Meeting Attendance**

The purpose of the Curriculum Provider Task Force Meeting is to keep approved curriculum providers informed and educate potential curriculum providers regarding issues impacting CTEC educational requirements and updated policies and procedures. The meeting also provides a forum for providers to discuss issues and concerns they may have regarding the program. All currently approved providers are required to attend a Provider Task Force meeting once every three years. **The next provider task force meeting is scheduled on May 20, 2025, virtually via the Zoom platform. Failure to meet the above requirement will result in the termination of a provider's "approval" status.**



APPROVED ✓
EDUCATION PROVIDER

THE PROVIDER NEWSLETTER DECEMBER 2024

Attention Providers Cont.

- ⇒ The 2024/2025 renewal registration cycle for CTEC Registered Tax Preparers (CRTPs) started on August 1, 2024 and ended October 31, 2024. **CRTPs who have failed to meet the October 31, 2024 renewal deadline will have until January 15, 2025 to pay the \$55 late fee, plus the \$33 registration and \$2 processing fee and renew late.** CRTPs are registered, **NOT** licensed, certified or enrolled.
- ⇒ All CTEC approved providers are required to submit student completion education hours electronically to CTEC in accordance with the following schedule which conforms with RPOs reporting requirements.

Course Completed	Reporting Due Date
January – March	March 31 ⁽¹⁾
April – June	June 30 ⁽¹⁾
July- September	September 30 ⁽¹⁾
October - December	10 th Business Day from the course completion date

- (1) If the program completion is within the last ten business of the quarter providers will have ten business days from the completion date to report the CE. In other words, providers will always have at least ten business days from the completion of a course to complete the reporting. Those 10 days (about 1 and a half weeks) will provide leeway when the due date falls on weekends, holidays and at the end of the quarter.*
- ⇒ CTEC's registration cycle runs from November 1st through October 31st of the following year, which means any education taken between those dates is good for the current registration cycle. For example, if a course was completed on or after November 1, 2023, any unused education completed from that date until October 31, 2024 can be used towards the new 2024/2025 CTEC renewal cycle.
- ⇒ Make it clear to your students **that you do not register them with CTEC.** You, as a Provider, are submitting the education to CTEC, but your student/client has to take the final step to complete and pay for the CTEC registration. Providers must verify the name and CTEC ID before uploading the 60 QE hours. Name on the completion certificate must exactly match the name used to purchase the course.
- ⇒ **If a CRTP allows their CTEC registration to expire** and they would like to re-register with CTEC, they not only will be required to re-take the 60-hour qualifying education (QE) course, but they will also be required to go through a background check, and complete a **NEW preparer application** with CTEC.
- ⇒ **If a CRTP completed continuing education courses prior to registering with CTEC, those CE hours cannot be used toward the annual CE requirement.** CE courses must be taken after an initial CTEC registration. Providers need to be sure that individuals signing up to comply with CTEC's annual CE requirements are currently CTEC registered and have a valid CTEC ID number.
- ⇒ Some providers are handing out "Request for Live Scan Service" forms to their students while taking their course. **Please STOP.** Students must submit a new CTEC application **FIRST**, then download the live scan form from within their application. Some providers are giving incorrect information regarding background checks for new preparers. One such issue is telling applicants that they do not need to report any criminal incidents over 10 years old on their application. **That is not correct.** Do not provide any information regarding background checks to your students/clients. Refer all questions regarding background checks to the CTEC office.

THE PROVIDER NEWSLETTER DECEMBER 2024

⇒ Periodic Review of Curriculum Providers

Once every three (3) years a CTEC approved curriculum provider is required to submit Continuing Education (CE) and Qualifying Education (QE) courses for periodic review. Providers offering both CE and QE education must submit both types of courses for review. The provisions of CP14 shall be applied to both QE and CE courses.

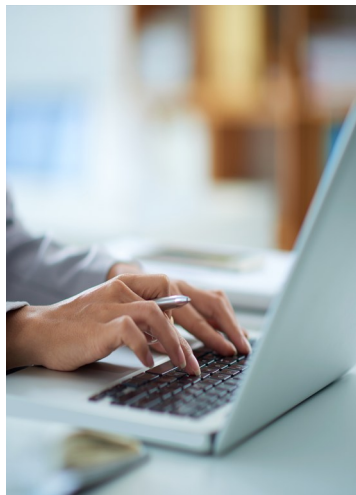
Curriculum providers subject to periodic review are notified no later than February 1st of the review year. Notification to curriculum providers, subject to periodic review, will be made by e-mail and in writing to the curriculum provider's last known address. Make sure your provider account includes the most current contact information. CTEC will select the course or courses to be reviewed. If the course selected is no longer available, you must submit your most popular course for review.

Curriculum providers must submit electronically as detailed in CP02, the course materials and completed checklists no later than June 30th of the year of notification. **Failure to timely submit the periodic review package will result in provider status revocation effective July 1st.**

Remember that CTEC approved courses must remain in compliance at all times, not just during the periodic review. CTEC does not provide assistance in developing a provider's course materials.

⇒ New CTEC Website and Logo Coming Soon!

The Council will launch a new website early this year. The upcoming website will showcase an updated logo, AI capabilities, language switcher, modern visuals, streamlined navigation features, enhanced search functions with real time feedback, as well as an AI chatbot and live chat feature available in English and Spanish. Additionally, CRTPs will see a number of upgrades to the registration process to ensure a better user experience.



⇒ IMPORTANT CHANGE!

Multi-factor authentication will be incorporated into the system to safeguard against phishing attacks. Users will have the option to select from various authentication methods to generate or receive security codes.

To secure your CTEC account, you will be required to set up at least one authentication method. However, it is strongly recommended that CRTPs add a second authentication method. This extra layer of security ensures you can still access your account if you lose access to your primary method (e.g., if you lose your phone).

The Council appreciates the survey feedback from CRTPs and education providers regarding the current website. Many of the recommendations will be implemented into the new design.

THE PROVIDER NEWSLETTER DECEMBER 2024

IRS News



Download the December 2024 IRS News Releases
—> [IR-24-292](#), [IR-24-293](#), [IR-24-294](#), [IR-24-296](#), [RR-24-26](#)

FTB News

[Download the FTB/CTEC Enforcement— Nov 2024](#) <—



STATE OF CALIFORNIA
Franchise Tax Board

Unregistered tax preparers who are caught preparing or assisting with preparing tax returns for a fee will receive a \$2,500 penalty letter from FTB.

They have 90 days to register with CTEC before the penalty is enforced. If a tax preparer does not comply, the \$2,500 penalty is assessed.

If a tax preparer still fails to comply the following year, a \$5,000 penalty will be issued and each year until they either register with CTEC or agree to stop preparing tax returns for a fee.

CTEC funds for the entire enforcement program. All penalties collected by FTB are deposited into the state's general fund. To report an unregistered tax preparer, visit www.CTEC.org.

CTEC Board



The Board of Directors of the California Tax Education Council is made up of Appointed Professionals representing tax-related organizations and 6 Elected CTEC Registered Tax Preparers (CRTPs), appointed by the Board. **All directors serve in a voluntary capacity on the council.**

CTEC is always accepting CRTP applications to serve on the Council when a position becomes available. [Click here](#) for more details and to fill out the application and [Watch the Video](#).

If you are interested in becoming a CTEC Director, please complete the application and either fax it to (877) 851-2832, email to info@ctec.org or mail it to CTEC, P.O. Box 2890, Sacramento, CA 95812-2890.

THE PROVIDER NEWSLETTER DECEMBER 2024

CTEC MISSION STATEMENT

The California Tax Education Council (CTEC) will continue to protect the public by establishing professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance.

CTEC PRODUCTS

- CRTP email and mailing list
- 20" x 26" color CTEC poster
- CTEC Brochures—Know Your Tax Preparer (English & Spanish)
- CTEC 2023-2024 Annual Report (available now either online or by mail)

Call CTEC toll free 1-877-850-CTEC (2832) to request a free copy of the Annual Report.

CONTACT INFORMATION

CALIFORNIA TAX EDUCATION COUNCIL (CTEC)

PO BOX 2890

SACRAMENTO, CA 95812-2890

Phone: (916) 492-0457

Fax: (916) 447-3447

Toll Free Phone: 877-850-CTEC (2832)

Toll Free Fax: 877-851-CTEC (2832)

E-mail: info@ctec.org

Website: www.ctec.org



CTEC Board meetings are open to the public

May 20, 2025 - Provider Task Force meeting will be held Virtually

May 20 - 22, 2025 - Board meetings will be held in Sacramento, CA

November 18 - 19, 2025 - Board meetings will be held in San Jose, CA

All interested parties are invited to attend the meetings. Time will be allocated for members of the public to make comments on each agenda item (up to 5 minutes).

The public may attend all board meetings of CTEC except during closed sessions. To make a request for more information or to submit comments to the Board, please contact Amanda Harden at (877) 850-2832 or via email at aharden@ctec.org

CTEC Board minutes are available online by going to www.ctec.org - select Tax Professionals - CTEC Board Meetings