



Provider Newsletter

July 2025

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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.



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 does not directly provide education. Instead, it relies on professional societies, the Franchise Tax Board (FTB), the Internal Revenue Service (IRS), and various approved curriculum providers to deliver the qualifying and continuing education courses required by law ([California Business and Professions Code Section 22255](#)). In accordance with this mandate, CTEC has established standards, policies, and procedures aimed at ensuring the quality and effectiveness of both qualifying and continuing education.

CTEC's standards and policies are regularly reviewed and updated to enhance the overall quality of education and, in turn, support the preparation of accurate and compliant tax returns.

All education providers are required to familiarize themselves with CTEC's current policies and adhere to them as posted on the CTEC website at ctec.org, under [Provider Policies](#). Providers are expected to uphold CTEC's education standards by consistently delivering high-quality educational content.

Recap of the May 2025 Board Meeting

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. You can also view the following [May 2025 Key Updates](#).

Revised Policies

The following Curriculum Provider Standards Committee policies listed below were revised and approved by the CTEC Board at the May 2025 Annual Board Meeting.

CP13 – Self-Study Courses policy

During the Provider Task Force meeting, it was noted that curriculum providers must implement procedures to verify student engagement with video materials, in keeping with the requirements established in CP27 - Group Internet Courses. Following further deliberation, the Board has refined the video attendance requirement.

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

CP21 – CE Course Disclosures policy

Curriculum providers are required to clearly indicate the competency level a student can expect to achieve upon completion of a course. CTEC policy has consistently maintained that QE-level (Qualifying Education) studies are not appropriate as continuing education (CE) for experienced CRTPs. Previously, “basic” courses were deemed inappropriate for CE, which led to some confusion given the IRS’s use of the term “basic.” To clarify, the Board has replaced the term “Basic” with “QE level”.

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

CP23A – Qualifying Education Guidelines

CTEC has revised the content to ensure it's more suitable for beginners by removing some complex topics.

[To review the FINAL POLICY, click here.](#)

[To review the policy with edits, click here.](#)

Additionally, CTEC has included key provisions from the One Big Beautiful Bill Act (OBBBA) to address issues relevant to 2025 tax returns. Please note that further revisions will be released in the future to include provisions applicable to 2026 returns. Below is a list of prominent OBBBA provisions specific to 2025 federal tax filings:

- Enhanced Standard Deduction for Seniors
- Increased Child Tax Credit
- Modification to Exclusion Percentages for Qualified Small Business Stock (QSBS)
- No Tax on Tips
- No Tax on Overtime
- Increased SALT deduction
- Deduction for Car Loan Interest
- Enhancement of Adoption Credit
- Increased Dependent Care Assistance
- Additional Expenses for Purposes of 529 Accounts
- Return of 100% BONUS Depreciation
- Expensing of Domestic Research and Experimental Expenditures
- Increased Threshold for Third Party Network Transaction Reporting (1099-Ks)
- Termination of Previously Owned Clean Vehicle Credit
- Termination of Clean Vehicle Credit
- Termination of Qualified Commercial Clean Vehicles Credit
- Termination of Alternative Fuel Vehicle Refueling Property Credit.
- Termination of Sec 25C Energy Efficient Home Improvement Credit.
- Termination of Sec 25D Home Solar and other Energy Credit

One Big Beautiful Bill Act (OBBBA)

Important: Curriculum Updates Required

On July 4, 2025, the President signed the One Big Beautiful Bill Act (OBBBA) into law, introducing significant changes to tax legislation and now the countdown begins.

[Click Here to view the Final OBBBA.](#)

The tax related provisions are Sections 70101 through 70603, plus premium tax credit (PTC) is discussed in Sections 71301 through 71305. Please note that numerous provisions of OBBBA are effective in 2025. Try avoiding teaching old tax law while updating your course.

Below are the update requirements per CP32(b), CTEC courses are required to be current according to the following schedule:

- **Live presentations** must contain significant changes promulgated more than 30 days prior to the presentation, which would be **August 4th, 2025**.
- **Recorded webinars** must contain significant changes promulgated more than 45 days prior to the webinar, which would be **August 19th, 2025**.
- **Self study courses** must contain significant new/deleted tax law/revisions changes promulgated more than 45 days prior to the sale of the course, which would be **August 19th, 2025**.

Reminder: Provider Annual Renewal Registration Due Between 10/1/25 through 12/31/25

CTEC-approved education providers must renew their provider registration annually to maintain their approved status for the following year. Each year, between October and December, providers of both Qualifying Education (QE) and Continuing Education (CE)—each requiring a separate registration—must complete the renewal process 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 due by 12/31/2025.

(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: Course materials are not required as part of the annual provider renewal process. This annual renewal is separate from the Periodic Review, which occurs every three years and does require the submission of course materials.

Provider Periodic Reviews

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.**

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.



Provider Task Force Requirements

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 19, 2026**, virtually via the Zoom platform.

Failure to meet the above requirement will result in the termination of a provider's "approval" status.

Attention Providers - CRTP Renewal Registration

The 2025/2026 renewal registration cycle for CTEC Registered Tax Preparers (CRTPs) will begin on August 1, 2025 and will end on October 31, 2025. CRTPs who fail to meet the October 31, 2025 renewal deadline will have until January 15, 2026, to renew late by paying a \$55 late fee, plus the \$33 registration and \$2 processing fee. CRTPs who do not complete their renewal by January 15, 2026, will be required to start over by submitting a new application, which includes a \$100 application fee plus a \$2 processing fee, passing a new Live Scan background check, retaking the 60-hour Qualifying Education (QE) course, and completing the registration process.

Important Reminder for Providers Regarding CE Reporting and Student Communication

Please ensure your students understand that you, as the provider, do not register them with CTEC. Completing Continuing Education (CE) alone does not fulfill the full CTEC renewal requirements.

As the provider, you are responsible for submitting the CE hours to CTEC. However, once those hours are posted to a student's CTEC account, it is the student's responsibility to log in and complete the remaining renewal steps—including paying the registration fee.

Before uploading CE hours, providers must verify that the student's name and CTEC ID match exactly. The name listed on the completion certificate must match the name used to purchase the course.

Please also note: CTEC Registered Tax Preparers (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
APRIL - JUNE	JUNE 30
JULY - SEPTEMBER	SEPTEMBER 30
OCTOBER - DECEMBER	10TH BUSINESS DAY FROM THE COURSE COMPLETION DATE

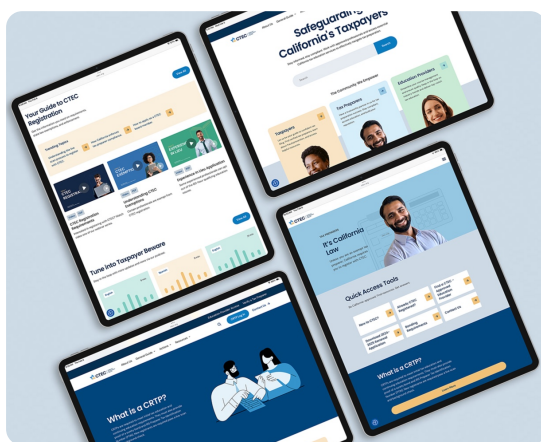
(1) If the program completion is within the last ten business of the quarter providers will have ten business days from the completion date to report the CE. In other words, providers will always have at least ten business days from the completion of a course to complete the reporting. Those 10 days (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, 2024, any unused education completed from that date until October 31, 2025 can be used towards the new 2025/2026 CTEC renewal cycle.

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.



Provider User Guide

CTEC officially launched a new website and an updated logo in April 2025. All providers should have received an email with the updated logo files and a [Provider Logo Guidelines PDF](#). If you need the email resent, please contact Amanda Harden at aharden@ctec.org. A new [Provider User Guide](#) is also now available to help you navigate the updated system.

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. To learn more about the position, click on the link below to watch our video.



If you are interested in becoming a CTEC Director, please download and 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.

Upcoming CTEC Board Meetings

November 12 - 13, 2025

San Jose, CA

May 19, 2026

Provider Task Force meeting will be held virtually

May 20 - 21, 2026

Sacramento, CA

November 4 - 5, 2026

Orange County, 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 ctec.org.

CTEC Board Members



Download the FTB Enforcement Results - May 2025

Unregistered tax preparers who are caught preparing or assisting with preparing tax returns for a fee will receive a \$2,500 penalty - a first failure to register penalty. However, the penalty will be waived if proof of a valid credential is provided to FTB within 90-days from the date the penalty notice is mailed to the tax preparer.

If the tax preparer does not provide FTB with proof of a valid credential, FTB will issue a \$5,000 penalty for each subsequent failure to register.

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, click on the link to complete the [Tax Preparer Complaint Form](#).



View the July 2025 IRS News Releases

July 1, 2025

IR-2025-73

July 10, 2025

IR-2025-74

July 15, 2025

IR-2025-75

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