



## Provider Newsletter

December 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.

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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 continually 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](https://ctec.org), under [Provider Policies](#). Providers are expected to uphold CTEC's education standards by consistently delivering high-quality educational content.

## Recap of the November 2025 Board Meeting

An [Executive Summary](#) of the Curriculum Provider policies was created and is available by contacting Amanda Harden at [aharden@ctec.org](mailto: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.

## Revised Policies

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

### CP14 – Course Review Process

During the CTEC Board Meeting, the Board discussed the process of selecting courses for the Three-Year Curriculum Provider Periodic Review. To ensure reviews are conducted on relevant and up-to-date content, additional language was approved clarifying that the course selected for review must be the provider's most current and most popular offering.

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

### CP23A – Qualifying Education Guidelines

CTEC has updated the CP23A content to reflect recent law changes enacted under the One Big Beautiful Bill Act (OBBBA) and Senate Bill 711.

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

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## 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.

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## 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.**

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## **Attention Providers - CRTP Renewal Registration**

The 2025/2026 renewal registration cycle for CTEC Registered Tax Preparers (CRTPs) began on August 1, 2025 and ended on October 31, 2025. CRTPs who failed to meet the October 31, 2025 renewal deadline 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 CTEC Providers Regarding Education Reporting and Student Communication**

**Please ensure your students understand that you, as the provider, do not register them with CTEC. Completing education alone does not fulfill the full CTEC registration requirements.**

As a CTEC provider, you are responsible for submitting the education 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 education 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 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.

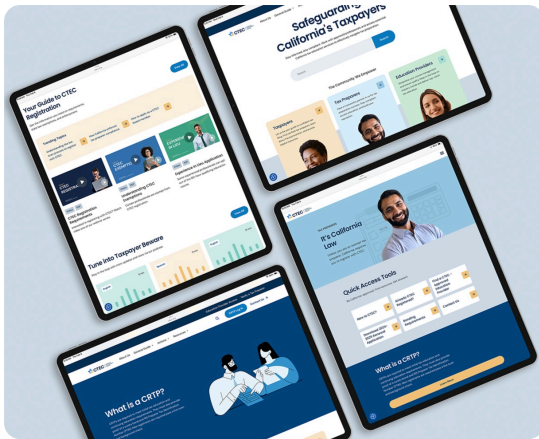
## **Important Reminder: CE Must Be Completed After New Registration Is Final (TP-02):**

CTEC Approved Providers play a critical role in ensuring CRTPs remain compliant with CTEC policies. This is a reminder of an important requirement under CTEC Policy TP-02 regarding Continuing Education (CE) and registration timing.

- Continuing Education (CE) completed before a new preparer’s CTEC registration is fully approved and current is not valid and cannot be used toward renewal requirements.
- This policy applies to new tax preparers and CRTPs whose registration expired and were required to reapply as a new preparer.
- New Preparers must complete the 60-hour Qualifying Education (QE) course first, then complete all registration requirements, before completing any CE.
- QE and CE should not be completed back-to-back if any portion of the registration is still pending, including:
  - Live Scan background check
  - Valid PTIN
  - Tax preparer bond
  - Registration payment
- Registration must be completed in full and be current before CE is completed in order for CE hours to count.
- CE completed while a preparer is not registered is not valid.
- CRTPs who fail to renew by January 15 and whose registration expires are required to start over as a new preparer. Any CE completed before the new registration is finalized cannot be applied toward future renewal requirements.
- During any period of non-registration, a tax preparer may not legally prepare tax returns.

This helps prevent students from losing CE hours and ensures compliance with CTEC policy requirements.

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## Provider User Guide

CTEC launched its new website and an updated logo earlier this year. Please follow the links for the updated [Provider Logo Guidelines PDF](#) and [Provider User Guide](#).

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## In Memory of Barry Gilbert

**CPA, EA,  
CTEC Curriculum Reviewer**

Barry Gilbert, a cherished figure in the tax community and a beacon of knowledge in federal and California income tax, has passed away. As a retired auditor and tax collector for the Franchise Tax Board (FTB), Barry dedicated his career to ensuring clarity and fairness in taxation, leaving an indelible mark on all who had the privilege of working alongside him.

During his tenure at the FTB, Barry not only excelled in his role as an auditor but also served as a trusted spokesman at numerous tax preparer events across California. His deep understanding of the complexities surrounding both federal and California income taxes made him an invaluable resource and advocate within the community.

Upon retiring from his career at the FTB, Barry continued to serve the taxpayers of California through his own tax practice, which he established in Westlake Village, CA. His practice became a sanctuary for many seeking expert guidance and support in navigating the often-confusing tax landscape.

In addition to his practice, Barry shared his expertise for over 20 years as a Curriculum Review Specialist with the California Tax Education Council (CTEC).



His role was pivotal in shaping and maintaining the standards of tax education and preparation in the state, further testament to his unwavering commitment to tax education and the elevation of professional standards.

Barry's legacy is one of dedication, expertise, and generosity. His passion for tax education and his commitment to serving others will be profoundly missed, yet his impact will endure in the many lives he touched and the careers he helped to shape.

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## 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 CRTP Director, please download and complete the application below and either fax it to (877) 851-2832, email it to [aharden@ctec.org](mailto:aharden@ctec.org) or mail it to: CTEC, P.O. Box 2890, Sacramento, CA 95812-2890.

**CTEC CRTP Director Application**

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## Upcoming CTEC Board Meetings

**May 19, 2026**

Provider Task Force meeting will be held virtually



**May 20 - 21, 2026**

Sacramento, CA

**November 4 - 5, 2026**

Orange County, CA

**May 18, 2027**

Provider Task Force meeting will be held virtually

**May 19 - 20, 2027**

Sacramento, CA

**November 3 - 4, 2027**

Carmel/Monterey, 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](mailto:aharden@ctec.org).

CTEC Board minutes are available online by going to [ctec.org](https://www.ctec.org).

**CTEC Board Members**

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**Download the Nov 2025 FTB Enforcement Results**

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 December 2025 IRS News Releases](#)

## Curriculum Provider Standards Committee Members

Lee Reams, Sr., Chair

EA - National Association of Enrolled Agents

Yvette Rupp, Vice-Chair

CRTP - Fresno, CA

Michael Carr

CRTP - Sun City, CA

Susie DiMaggio

EA - California Society of Enrolled Agents

Kaya Klotzek

EA - National Society of Accountants\

Tom O'Saben

EA - National Assoc. of Tax Professionals

Jodi Runyan-Schechter

CRTP - Simi Valley, CA

## Administrative Staff

**Tabitha Bolkish**

Advocation Strategies, Inc.

**Amanda Harden**

Advocation Strategies, Inc.

## Government Representatives

**Cedric Brown**

Internal Revenue Service

**Rebecca Landeros**

California Franchise Tax Board



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