



Santa Monica College Career Technical Education Committee
APPLICATION for 2024 – 2025 Perkins Funds

**Information Sheet for other Funding Sources to avoid supplanting
Grant funds are meant to supplement, not supplant**

Lottery funds

There is no application process as Lottery would like to keep the requests open and flexible.

Chairs can email Sasha King directly with a copy to Alex Becket simply stating their funding request. As long as the request is for:

Academic/instructional materials and technology to support online and/or on ground classroom instruction with a direct benefit to students' academic success and cognitive learning in the online or on ground classroom.

Faculty need to provide a brief explanation (two to three sentences) on how their request/s support academic success of students in the online and/or on ground classroom.

Associated Students

Here are a few examples of what A.S. can fund:

- Guest speakers
- Graduation stoles for students
- Funds for food/refreshments for students/student events
- T-shirts or other SMC swag for students
- Payments to vendors for services for students

Criteria

- No salaries or wages to any students or employees of Santa Monica College will be funded.
- No prizes or giveaways with transferrable value.
- The A.S. Board of Directors will not fund proposals retroactively nor reimburse any expenses incurred prior to Board Approval.
- Proposals should be submitted by Wednesdays at 2pm (Weekly, rolling basis).
- Proposals need to be reviewed (and approved) by the A.S. Finance Committee (Wednesdays @ 11am) and the A.S. Board of Directors (Mondays @ 3pm).
- All proposals must abide by the A.S. Fiscal Policy. Please review this for complete criteria and requirements.

How?

Submit a Funding Proposal using the links below!

Purchase Proposal: A Proposal to purchase equipment or materials, not tied to a specific event.

Event Proposal. A proposal to fund an SMC event or activity (virtual at this time) that has a time and date.

[More information on AS Funding Proposals, including timelines click here.](#)



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[Associates](#)

Submissions are generally due in October and in April. You will see a Bulletin asking for submissions. It takes a Professor to back/market the lecture and it has to be geared towards our students and it should Enrich, Inspire & Engage them. Generally, most speakers are paid a stipend of \$250.

[Chairs of Excellence](#)

The Chairs of Excellence are grants awarded to exceptional faculty members striving for innovative avenues to advance the opportunities of our students in this global environment with an equity-centric lens at the forefront of their proposal.

The Chairs of Excellence have been established for specific academic disciplines by the generous donations of individuals and corporations. Each chair is established with an endowment of \$100,000 or more, and maintained as separate fund within the permanently restricted portfolio of The Santa Monica College Foundation.

Each applicant is required to submit a proposal for the three-year project. The \$15,000 is awarded over the three-year period at \$5,000 per academic year.

- Only full-time faculty in the Chair's designated discipline may apply.
- Proposals must be approved by their department chair.

The Selection Committee reviews the proposals with the following priorities in mind:

- Professional development of the faculty member can be included as part of the stated goal as long as it pertains directly to a positive impact on student outcomes.
- Proposals must clearly state how the funds will be used to meet the stated goals.
- Selection Committee will meet in April. Decisions will be rendered and formally announced immediately following.



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Before submitting a proposal, please check with the following resources.

- Lottery
- [Associated Students](#)
- [Associates](#)
- [Foundation](#)
 - [Chairs of Excellence](#)
 - [Special Program Funding](#)

Please submit the following:

- Grant Proposal
- Signed Core Indicator Report
- Budget
- Quotes

Please do not submit links to items. If you cannot obtain a quote, take a screen shot of the item(s) and copy/paste onto a Word document.

For computer/hardware items – quotes must be obtained from IThelp@smc.edu.

The items listed in the budget should be described in the proposal. The reader should be able to look at the budget and know what the items are for after reading the proposal.



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Perkins V – The Strengthening Career and Technical Education for the 21st Century Act was signed into law in 2018 with significant changes. The new Act requires that funds be used to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in Career and Technical Education (CTE) programs and programs of study.

Changes in the Use and Administration of Perkins Funds

- **Accountability (Meeting Performance Indicators)** - projects must focus on Core Indicators for their TOP code and improving student success (attainment of 2.0 or better), completions (degree, certificate or transfer-ready status), employment (placement/retention in jobs), gender-equity,
- **Connections Between Secondary and Postsecondary Education** – course sequences from high school through college must be established for each CTE program that receives funds
- **Links to Business and Industry** – A much stronger theme within the 2006 Act is increased coordination with business and industry. Additional focus is also placed on high-demand occupations, in addition to those that are high skill and high wage.
- **Special Populations** – A greater emphasis has been placed on special populations by placing the provision of activities to prepare special populations for high-skill, high-wage or high-demand occupations that will lead to self-sufficiency into the required use of funds. We have two name changes and three new populations:

- Individuals with Disabilities
- Economically Disadvantaged
- Non-traditional Fields
- Single Parents (*Including single pregnant woman*)
- Out of Workforce Individuals (*Used to be Called Displaced Homemaker*)
- English Learners (*Used to be Called Limited English Proficient*)
- Homeless Youth (*New*)
- Youths who are in or have aged out of the foster care system (*New*)
- Youth with parents in the armed forces and on active duty (*New*)

Please submit one application per TOP code

Total Funding Perkins Requested: \$29, 621.83	Date: 2/12/24
Program/Discipline Name: Accounting	
Program TOP Code: 0502	
Department: Business	
Department Chair: Dana Nasser	Email: nasser_dana@smc.edu
Submitted by: Dana Nasser	



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Check all activity categories to be funded with Perkins V:

Career Exploration and Development. Provide career exploration and career development activities through an organized, systematic framework;

Professional Development. Provide professional development for a wide variety of CTE professionals;

Skill Development. Provide the skills necessary to pursue high-skill, high-wage or in-demand industry sectors or occupations;

Skill and Program Integration. Support integration of academic skills into CTE programs;

Implement Achievement Programs. Plan and carry out elements that support the implementation of CTE programs and programs of study and that result in increased student achievement

Develop and Implement Evaluations. Develop and implement evaluations of the activities funded by Perkins;



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Part I: Review the core indicator report by TOP Code and total each positive, negative, N/R or N/A outcome in the last column of the College Core Indicator Report.

12 of the 40 are at or above the District negotiated level(s);
10 of the 40 are below the District negotiated level(s);
18 of the 40 are listed as (N/R or N/A)

The 3 numbers in the gray boxes should add up to 40

Part II: If no core indicator information is available for the TOP Code of the program you want to improve with CTE funds, specify the reason there is no data by checking the appropriate box.

- The program is new
- The program is offered in noncredit only
- The program is small and SAM C courses are not offered every year
- The program recently had a TOP Code change *
- The courses and/or the certificate were miscoded *
- Miscoded programs were corrected, but we are still waiting for reports to be updated
- The program is interdisciplinary [core courses are outside the TOP code of program or will only have completers (certificates and degrees)]

NOTE: * CODING ERRORS SHOULD BE CORRECTED NEXT YEAR

Reminder: The College must retain in audit files a paper copy of Section I Part F titled “College Core Indicator Information by TOP” signed by the Department Chair (or authorized Designee) for each funded TOP Code.



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In columns 2 insert the State Negotiated rate for the year you are requesting funds – 2024-25.
In column 3 insert the District (Local) Negotiated rate for the year you are requesting funds – 2024-25.

If the Core Indicator Reports for 2024-25 are not available, please use Core Indicator reports from 2023-2024.

Please remember there is a two-year lag in the data.

For example – if you’re looking at the Core Indicate data for FY 2022-23, the data reflects cohort information from FY 2020-21.

https://misweb.cccco.edu/perkinsV/Core_Indicator_Reports/Forms_All.aspx

or [SMC pre-downloaded by 4 digit TOP](#)

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Indicator	2024-2025 State Negotiated Level	2024-2025 Local Negotiated Level	2022-2023 Fiscal Year Planning College Performance	2023-2024 Fiscal Year Planning College Performance	2024-2025 Fiscal Year Planning College Performance
Unduplicated Count (CTE Headcount)			2384	2,460	
Number of Concentrators			1654	1,789	
Core Indicator 1: Postsecondary Retention & Placement	91.75	91.75	94.72	95.17	
94.72Core Indicator 2: Earned Postsecondary Credential	89.00	89.00	66.94	70.76	
Core Indicator 3: Non-traditional Program Enrollment	26.00	26.00	55.39	51.65	
Core Indicator 4: Employment	73.23	73.23	75.60	75.45	



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Please provide a narrative explaining how your Perkins Funded Project in 2024-2025 will improve your Core Indicator Data.

Core indicator 1 (Postsecondary Retention & Placement):

Is this indicator above or below the state negotiated level? Above Below

If this indicator is below, please state why:

If this indicator is below, please state how you plan to improve it:

Core Indicator 2 (Earned Postsecondary Credential):

Is this indicator above or below the state negotiated level? Above Below

If this indicator is below, please state why:

While there is improvement in the core indicator, the number most likely results from a lack of prior clear pathways or course offerings that previously existed.

If this indicator is below, please state how you plan to improve it:

We have implemented processes to improve this number by communicating our pathways more prominently and in a more accessible manner. Most programs have program maps that are conspicuously displayed on our Dept. Website along with other relevant certificate and degree information.

Core Indicator 3 (Non-traditional Program Enrollment. Currently Non-Traditional is based on gender):

Is this indicator above or below the state negotiated level? Above Below

If this indicator is below, please state why:

If this indicator is below, please state how you plan to improve it:

Core Indicator 4 (Employment):

Is this indicator above or below the state negotiated level? Above Below

If this indicator is below, please state why:

If this indicator is below, please state how you plan to improve it:



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Program Completers: Information Requested below can be obtained from the California Community Colleges “Data Mart and Report” Web-site.

http://datamart.cccco.edu/Outcomes/Course_Ret_Success.aspx

Term	Total Enrollments	Retained	Percent Retained	No. of Noncredit Certificates Awarded	No. of Bachelor Degrees Awarded	No. of AA/AS Degrees Awarded	No. Of Certificates Awarded (18units and above)	No. of Department Certificates Awarded (fewer than 18 units)
2020 - 21	5205	5003	96.17	0	0	39	159	14
2021 - 22	4574	4218	92	0	0	53	179	14
2022 – 23	4335	3596	83	0	0	51	136	12

ADVISORY COMMITTEE

1. What are the major issues or trends that have been raised by your Industry Advisory Committee over the last several meetings? (Submitted by Ming Lu, Jenny Resnick, and Cesar Rubio)

The SMC Accounting unit has had tremendous success in improving its performance in core indicators during the last few years. In addition, degrees and certificates awarded have grown substantially as a result of adopting industry recommendations that prepare students for immediate careers in accounting and related fields.

Industry informed curriculum is our focus. Our success is a result of an orchestrated effort to examine and address areas for improvement in our core subjects of Financial and Managerial accounting and developing complementary programs that support students entering the workforce of accounting in multiple career paths.

The recommendation of our advisory committees and industry partners:

Career Pathways: Increasing diversity hires in accounting is a necessity and priority. For example, large accounting firms across the country--especially the Big 4 CPA firms (Deloitte, PWC, EY, and KPMG)—are now recruiting community college students at the freshman and sophomore level for internship and leadership programs. More needs to be done to meet this demand.



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Soft Skills: Strengthening our students' soft skills is critical to student success in all jobs and careers. Without strong soft skills, students miss out on great job opportunities or wind up finding low wage jobs.

Financial Literacy: Strengthening our students' financial literacy goes hand in hand with career planning, education planning and the promotion of CTE programs. There is a recent surge in demand for financial education, as both CSU and UC systems recognize the importance of financial education for college students. Students taking ACCTG 45 earn UC transferability, and alternative track for non-stem and non-business students to understand the importance of career planning when they make decisions on their college majors. Practicing financial planning helps to guide students to consider affordability before they take on student debt. Students are encouraged to explore CTE programs that will improve their earning power and provides financial security upon graduation. Financial literacy is a lifelong skill that benefits beyond their college education. The pandemic has created a dire economic situation where an increasing number of our students find themselves in jobless and even homeless situations, and are experiencing severe stress not only due to public health concern, but also as a result of financial uncertainty. Building their basic financial skills will help ease students' anxiety and guide them to maneuver their way through current difficult times.

Job Training: Industry has identified a gap between students' comprehension of textbook material versus real world application. Job training through internships or industry work programs will help bridge the gap. Students who completed internships or other work training programs tend to have higher success with eventual job placement after graduation.

2. How will your Perkins V Project address these issues?

Career Pathways Accounting Outreach: The SMC Accounting Diversity Conference is a program designed for underrepresented minority students to introduce them to Big 4 CPA firms (i.e. Deloitte, PWC, EY, and KPMG) as well as mid-tier and local CPA firms (i.e. Grant Thornton, Moss Adams, Andersen Tax, etc.). That way students can start to build their career paths in the different accounting professions as soon as possible. Several of these companies now offer internships, scholarships, and leadership conferences specifically for underrepresented minority students. More importantly, this allows students to have a clear career pathway, which in turn makes them more focused in their studies. We held this event over the past few years (both on ground and online), and all have been a tremendous success. Note several of the accounting professionals that come to speak are SMC alumni (several of whom attended the Accounting Diversity Conference themselves when they were students at SMC) which provides students greater confidence in our program.

Soft Skills Development: Related to the accounting outreach above, the workshops at the conference will provide information to help students improve their soft skills which will serve them well for the rest of their lives in any business profession. During the workshops, industry professionals will teach topics such as interviewing skills, resuming writing techniques, networking strategies, personal branding, strategies for academic success, etc. and all from the accounting industry perspective. Students who have learned these soft skills will be empowered to more easily find internships or jobs in the future. They will also have the opportunity to network with former SMC accounting students and accounting professionals.



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In recent years, there has been an increasing push for diversity, equity, and inclusion initiatives to help underrepresented minority students. There are currently a couple of national accounting **diversity** programs similar to this one. However, those programs only target top tier underrepresented minority students. Most of those students were already set for long term success anyway. Our program was designed to emulate these national programs. More importantly, it is open to all underrepresented minority students—not just A students. By outreaching and serving the needs of B, C, and even failing underrepresented minority students, our program is not just meeting goals of diversity, but more importantly equity and inclusion.

Financial Literacy Initiatives: Provide ongoing support for the development and deployment of ACCTG 45 to meet the rapidly rising student demand. The financial literacy workshops provide information to help students make better choices and to develop financial habits that will serve them well for the rest of their lives. During the workshops, we furnish students with course information that include relevant accounting and business courses from our CTE programs. In each workshop faculty presenters spend 10 to 15 minutes discussing the relevant coursework and encourage students to include CTE courses in their education plan. The opportunity to meet CTE faculty, learn financial skills, and hear about the accounting program serves to reduce student anxiety in joining the accounting field. Students who have attained financial literacy tend to be more self-confident, career focus, and proactive in seeking career counseling. The SMC financial literacy webpage offers an effective way to reach out to students. The website is updated each semester to provide students with current financial information. Relevant CTE courses are highlighted, and faculty contacts are provided to encourage students to reach out to faculty for course and program information. Students who access the webpage for financial information are provided additional information on CTE courses and CTE programs.

Job Training: The SMC VITA program offers free tax return preparation to low-income individuals prepared by volunteers (students) who are IRS Certified Tax Preparers. To become certified, volunteers must pass several certifications in tax preparation, interview skills, and standard of conduct (ethics). Volunteers develop professional skills in preparing individual tax returns, interviewing taxpayers to prepare their tax returns, answering taxpayers' tax questions, and improving soft skills through the tax return preparation process, which are critical to student success, not just in careers in taxation but any job and career. For example, developing the ability to learn and deliver a task professionally is essential in business.

CTEC Registration Fee: The purpose of CTEC is to certify education for tax preparers and issue the designation of CTEC Register tax Preparers (CRTP) for those who register with CTEC and complete 60 hours of qualifying tax education from a CTEC-approved provider. SMC is a CTEC-approved provider via Acct 17, so students who enroll and pass the course can register with CTEC and obtain the CRTP designation. The student who receives the CRTP designation can prepare and sign tax returns for a fee and operate their tax practice similar to a CPA or EA. Therefore, Acct 17 is essential for the Small Business Tax Practice Certificate of Achievement, which allows students to operate their tax practice.

3. How do your planned activities relate to your program plan or program review?

Improve Completion Rates and Transfer: By both exposing students to the contemporary accounting profession and empowering them with soft skills, students will have a clear career pathway which will result in improving our accounting course completion rates as well as transfer rates.



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Job placement: The VITA program is well-known in the accounting industry, especially in accounting firms. These firms know and understand the type of skills they develop in this program, so it increases students' opportunities to get internships or jobs immediately after completing the VITA program. The other outreach activities will also enhance a student's skill set and provide greater opportunities to get internships or jobs immediately or in the near future.

Increase Participation in Accounting of Underrepresented Student Populations: All of our activities are driven by our goal to increase the success rates of our underrepresented populations as identified in the Perkins guide book. In particular, we target Latinx, African Americans, DSPS, Veterans, and economically disadvantaged students. These personal finance workshops are used for outreach with our special populations. We reach out to various groups on campus including Latinx, Veterans, African American and economically disadvantaged students. The Accounting Diversity conference and the personal finance workshops provide opportunities for underrepresented students to meet CTE faculty, and hear about the courses these faculty teach. The interactions with CTE faculty will help to lower underrepresented students' anxiety towards the CTE program, guide them to include CTE courses in their education plan, and to reach out to CTE faculty for career advice. Since the VITA program focuses on preparing free tax returns for low-income individuals, this program is an excellent way to reach out to individuals who may not afford the high tax preparation fees charged by accounting or tax preparation firms, such as retired senior citizens. The program assists not only students with low resources but also the community with a service that is needed to stay in compliance with the IRS.

Local Application Program Information by TOP Code

Briefly describe program improvement issues(s) concerning this TOP code and include specific examples. (Limited to 2,000 characters, or approximately ½ page of text)

The issues have already been addressed in the review of the core indicator discussion above. As noted under the Core Indicator #2 discussion, we are continuing to improve our communication related to career pathways and certificates. Enrollment has increased recently and the number of completers is expected to rise even more now that we have converted our popular Business Bookkeeping Department Certificate to a Certificate of Achievement this past Fall 2023.



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We have continued to pay attention to industry trends and recommendations from our Advisory Members. This helps us to focus on issues such as readiness, and transfer, as well as the perceived dry nature of the accounting field. Activities such as the Accounting Diversity Conference will help our students to see the path more clearly, hear from accountants who work in exciting arenas such as sports which will help to bring more interest to this area. We continue to focus on curriculum that aligns with certificates that help students to earn a better wage such as the Business Bookkeeping Certificate and the CPA track.

Briefly describe how the issue(s) will be addressed. What activities will be conducted? Please describe the items in the budget here if not already described elsewhere.

(Limited to 2,000) characters, or approximately ½ page of text.)

As discussed extensively in the previous write-up, the following activities will be conducted to help us improve:

Career Pathways

Soft Skills Development

Financial Literacy

Job Training



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<p>Below are the six §135(b) Requirements for Uses of Funds. Programs receiving these funds shall use such funds to A) develop, coordinate, implement, or improve CTE programs to meet the needs identified in the comprehensive needs assessment (CLNA) and B) support CTE programs that are sufficient size, scope, and quality to be effective and that</p>	<p><i>Indicate with a check mark which requirements have been met, below.</i></p>	
<p>Requirements for Uses of Funds</p>	<p>MET</p>	<p>UNMET</p>
<p>1. Provide career exploration and career development activities through an organized, systemic framework designed to aid students, including in middle grades, before enrolling and while participating in a career technical education program, in making informed plans and decisions about future education and career opportunities and programs of study. [§135(b)(1)]</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>2. Provide professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or para professionals. [§135(b)(2)]</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>3. Provide within CTE the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations. [§135(b)(3)]</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>4. Support integration of academic skills into CTE programs and programs of student to support 1) CTE participants at secondary school level in meeting the challenging State academic standards adopted under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965 by the State in which the eligible recipient is located; and 2) CTE participants at the postsecondary level in achieving academic skills. [§135(b)(4)]</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>5. Plan and carry out elements that support the implementation of CTE program and programs of study and that result in increasing student achievement of the local levels of performance established under section 113. [§135(b)(5)]</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>6. Develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required under section 134(c) and the local report required under section 113(b)(4)(B). [§135(b)(6)]</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>



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FOR THOSE REQUIREMENTS LISTED ABOVE AS “UNMET”

Describe specific activity(ies) intended to address the unmet requirement(s)

(Limited to 2,000 characters, or approximately ½ page of text.)

Our Accounting students can prepare for many opportunities in accounting and related fields. Our approach is curriculum focused and emphasizes how classes align with marketable skills to specific certificates such as the Bookkeeping Department Certificate which has been converted to a Bookkeeping Certificate of Achievement. This is a benefit to students as the certificate will be part of the students' transcripts.

Planned activities discussed previously and outlined below:

Career Pathways Accounting Outreach

Soft Skills Development

Financial Literacy Initiatives

VITA Program



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Perkins V is very specific about the Permissive uses of funds. Your proposal should address one or more of the allowable activities listed below.

Check activities to be funded with Perkins V funds. Permissive Uses Per Section 135(c)

<input type="checkbox"/> Involve parents, businesses, and labor organizations, in the design, implementation and evaluation of CTE programs authorized under this title, including establishing effective programs and procedures to enable informed and effective participation in such programs. [§135(c)(1)]
<input checked="" type="checkbox"/> Provide career guidance and academic counseling, which may include information described in section 118, for students participating in career and technical education programs, that: a) improves graduation rates and provides information on postsecondary and career options, including baccalaureate degree programs, for secondary students, which activities may include the use of graduation and career plans; and b) provides assistance for postsecondary students, including for adult students who are changing careers or updating skills; [§135(c)(2)]
<input checked="" type="checkbox"/> Local education and business (including small business) partnerships, including for: a) work-related experiences for students, such as internships, cooperatives education, school based enterprises, entrepreneurship, and job shadowing that are related to career and technical education programs; b) adjunct faculty arrangements for qualified industry professionals; and c) industry experience for teachers and faculty; [§135(c)(3)]
<input checked="" type="checkbox"/> Provide programs for special populations. [§135(c)(4)]
<input type="checkbox"/> Assist career and technical student organizations. [§135(c)(5)]
<input type="checkbox"/> Mentor and support services. [§135(c)(6)]
<input type="checkbox"/> Lease, purchase, upgrade or adapt equipment, including instructional aides and publications (including support for library resources) designed to strengthen and support academic and technical skill achievement. [§135(c)(7)]
<input type="checkbox"/> Teacher preparation programs that address the integration of academic and CTE and that assist individuals who are interested in becoming CTE teachers and faculty, including individuals with experience in business and industry. [§135(c)(8)]
<input checked="" type="checkbox"/> Develop and expand postsecondary program offerings at times and in formats that are accessible for students, including working students, including through the use of distance education. [§135(c)(9)]
<input checked="" type="checkbox"/> Develop initiatives that facilitate the transition of sub-baccalaureate CTE students into baccalaureate degree programs, including: articulation agreements between sub-baccalaureate degree granting postsecondary educational institutions; post-secondary dual and concurrent enrollment programs; academic and financial aid counseling for sub-baccalaureate career and technical education students that informs the students of the opportunities for pursuing a baccalaureate degree and advises the students on how to meet any transfer requirements; and d) other initiatives to i) encourage the pursuit of a baccalaureate degree; and ii) overcome barriers to enrollment in and completion of baccalaureate degree programs, including geographic and other barriers affecting rural students and special populations. [§135(c)(10)]
<input type="checkbox"/> Provide activities to support entrepreneurship education and training. [§135(c)(11)]
<input checked="" type="checkbox"/> Improve or develop new CTE courses, including the development of new proposed CTE programs of study for consideration by the eligible agency and courses that prepare individuals academically and technically for high-skill, high-wage or high-demand occupations and dual or concurrent enrollment opportunities by which CTE students at the secondary level could obtain postsecondary credit to count towards an associate or baccalaureate degree. [§135(c)(12)]
<input checked="" type="checkbox"/> Develop and support small, personalized career-themed learning communities. [§135(c)(13)]



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<input type="checkbox"/>	Provide support for family and consumer sciences programs. [§135(c)(14)]
<input checked="" type="checkbox"/>	Provide CTE programs for adults and school dropouts to complete secondary education or dropouts to complete secondary education or upgrade technical skills. [§135(c)(15)]
<input type="checkbox"/>	Provide assistance to individuals who have participated in services and activities under this Act in continuing their education or training or finding an appropriate job. [§135(c)(16)]
<input type="checkbox"/>	Support training and activities (such as mentoring and outreach) in nontraditional fields. [§135(c)(17)]
<input type="checkbox"/>	Provide support for training programs in automotive technologies. [§135(c)(18)]
<input type="checkbox"/>	Support innovative initiatives, which may include: a) improving the initial preparation and professional development of CTE teachers, faculty, administrators, and counselors; b) establishing, enhancing, or supporting systems for: i) accountability data collection under this Act, or reporting data under this Act; ii) implementing cCTE programs of study described in section 122(c)(1)(A); or iii) implementing technical assessments. [§135(c)(19)]
<input checked="" type="checkbox"/>	Support other CTE activities consistent with the purposes of the Act. [§135(c)(20)]

Check One: Activities described in this proposal will be funded

- Entirely with Perkins V Funds
- Entirely with Other Funding Sources
- Using Both Perkins V and Other Funding Sources

The following are NOT allowable expenditures under Perkins V:

- | | |
|--|---|
| <ul style="list-style-type: none"> 1. Entertainment 2. Awards and memorabilia 3. Individual memberships 4. College tuition, fees, books 5. Membership with orgs. that lobby 6. Fines and penalties 7. Insurance/self-insurance 8. Expenses that supplant | <ul style="list-style-type: none"> 9. Audits, except single audit 10. Contributions and donations 11. Contingencies 12. Facilities and furniture * 13. General advertising 14. Alcohol 15. Fund raising 16. General administration 17. Faculty Salaries (for Instruction with the exception of adult or out-of-school youth) |
|--|---|

EDGAR

Provisions in the Education Department General Administrative Regulations Part 76 subpart F Sec. 76.533 Acquisition of real property; construction.



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No State or subgrantee may use its grant or subgrant for acquisition of real property or for construction unless specifically permitted by the authorizing statute or implementing regulations for the program.

The interpretation of the Chancellor's Office is that construction is not an allowable expenditure.

EDGAR Part 74c Section 74.27 refers us to OMB circular A21 which specifies in J.16(B)(1) and (3)

(1) Capital expenditures for general purpose equipment, buildings, and land are **unallowable** as direct charges, except where approved in advance by the sponsoring agency.

(2) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are **unallowable** as direct charges, except where approved in advance by the sponsoring agency. **Sponsoring agency as used in the OMB circular is the USDE**

Supplanting: Supplanting or supporting staff or equipment that should be supplied by the District (maintaining programs rather than improving or expanding them).

The prohibition against facilities and furniture can also be based on the Supplement/Not Supplant provision found in Section 311 of the Perkins Act. Generally construction of a facility is a local responsibility as is the furnishing of the facility with furniture etc. Therefore, to charge such costs to the Perkins grant would be a supplanting of a local responsibility.

Please provide estimated costs of your projects proposed activities. **Please submit the budget spreadsheet and the [core indicator report](#) along with your application.** If you need assistance with budget development please contact the Perkins V Program Coordinator for assistance at x4023.

Total amount of Perkins V funding being requested for 2024-2025 **\$29, 621.83**

Submitted by: **Dana Nasser**

Date: **2/10/24**

Proposals must be received *electronically* no later than February 9th, 2024, 5:00pm to ramos_patricia@smc.edu and casillas_ruth@smc.edu.

Perkins Budget Breakdown

Fiscal Year 2024-25

- **Please do not** generalize the items. For example - do not put "workshop expense" as this could be anything from flyers, student employees, faculty stipends, food, guest speakers, room rental, etc. You can put a subsection called "workshop expense" and itemize the expenses.

- If items are dependent of each other, they can be grouped into one item. For example - purchasing a desktop computer comes with a computer, monitor, mouse, keyboard. There is no need to separate this out.

- **If you do not have quotes please do not insert links.** Please copy and paste those items onto a Word document and submit the Word document along with this budget form. This form must be filled out.

Description	Quantity	Unit Price	Unit Price w/tax (10.25%)	Total	Type of expense	Level of Priority	Was this item described in the proposal?
<i>For stipends, please include benefit rate at 30%</i>							
Careers Pathway Accounting Outreach							
Faculty Outreach and Stipend Production	1	\$5,000.00	\$6,500.00	\$6,500.00	Stipend	high	Yes
Faculty Co-Leader Assistant	1	\$975.00	\$1,267.00	\$1,267.00	Stipend	High	No
Faculty Assistants	6	\$260.00	\$338.00	\$2,028.00	Stipend	High	No
Conference Event Production Expenses (Editing software for Marketing)	1	\$330.00	\$363.83	\$363.83	Stipend	Medium	No
Financial Literacy Initiatives							
Faculty Workshop for Stipend Production	1	\$5,000.00	\$6,500.00	\$6,500.00	Stipend	High	Yes
Stipends for Faculty Assistants	14	\$260.00	\$338.00	\$4,732.00	Stipend	High	No
VITA Program Production							
Stipend - Coordinator	1	\$4,000.00	\$5,200.00	\$5,200.00	Stipend	High	Yes
Supplies (Paper, Toner, pens)		\$750.00	\$826.88	\$826.00	Supplies	Medium	No
			\$0.00	\$0.00	Stipend	Low	No
CTEC Registration Fee	1	\$2,000.00	\$2,205.00	\$2,205.00	Stipend	Low	Yes
			\$0.00	\$0.00	Stipend	Low	No

TOTAL \$29,621.83

College Core Indicator Information by 4-Digit TOP (2023-2024)

Perkins V, Title I, Part C Local Application

Agreement # _____

District/College: SANTA MONICA/SANTA MONICA

0502 - Accounting

Instructions: Print out forms. Complete and sign bottom of last page.

Cohort Year CTE Enrollments: 3,966

CTE Headcount: 2,460

(includes CTE enrollments above introductory level only)

(CTE students enrolled above introductory level only)

Core Indicator 1 - Cohort Yr: 2020- 2021 Postsecondary Retention & Placement			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
1 CTE Cohort*	847	890	91.75	91.75	95.17	3.4
2 Individuals Preparing for Non-Traditional Fields	455	478	91.75	91.75	95.19	3.4
3 Out of Workforce Individuals	19	23	91.75	91.75	82.61	-9.1
4 Individuals with Economically Disadvantaged Families	424	439	91.75	91.75	96.58	4.8
5 English Learners	27	28	91.75	91.75	96.43	4.7
6 Single Parents	27	30	91.75	91.75	90.00	-1.8
7 Individuals with Disabilities	38	42	91.75	91.75	90.48	-1.3
8 Homeless Individuals			91.75	91.75	N/R	N/R
9 Youth in Foster Care	6	6	91.75	91.75	100.00	N/A
10 Youth with Parent in Active Military			91.75	91.75	N/R	N/R

Core Indicator 2 - Cohort Yr: 2020- 2021 Earned Postsecondary Credential			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
11 CTE Cohort*	213	301	89.00	89.00	70.76	-18.2
12 Individuals Preparing for Non-Traditional Fields	118	174	89.00	89.00	67.82	-21.2
13 Out of Workforce Individuals	1	3	89.00	89.00	33.33	N/A
14 Individuals with Economically Disadvantaged Families	92	136	89.00	89.00	67.65	-21.4
15 English Learners	7	11	89.00	89.00	63.64	-25.4
16 Single Parents	3	6	89.00	89.00	50.00	N/A
17 Individuals with Disabilities	22	25	89.00	89.00	88.00	-1.0
18 Homeless Individuals			89.00	89.00	N/R	N/R
19 Youth in Foster Care			89.00	89.00	N/R	N/R
20 Youth with Parent in Active Military			89.00	89.00	N/R	N/R

Core Indicator 3 - Cohort Yr: 2020- 2021 Non-traditional Program Enrollment			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
21 CTE Cohort*	563	1,090	26.00	26.00	51.65	25.7
22 Individuals Preparing for Non-Traditional Fields	563	1,090	26.00	26.00	51.65	25.7
23 Out of Workforce Individuals	6	25	26.00	26.00	24.00	-2.0
24 Individuals with Economically Disadvantaged Families	273	496	26.00	26.00	55.04	29.0

College Core Indicator Information by 4-Digit TOP (2023-2024)

Perkins V, Title I, Part C Local Application

25 English Learners	15	36	26.00	26.00	41.67	15.7
26 Single Parents	6	39	26.00	26.00	15.38	-10.6
27 Individuals with Disabilities	33	58	26.00	26.00	56.90	30.9
28 Homeless Individuals			26.00	26.00	N/R	N/R
29 Youth in Foster Care	3	8	26.00	26.00	37.50	N/A
30 Youth with Parent in Active Military			26.00	26.00	N/R	N/R

Core Indicator 4 - Cohort Yr: 2020- 2021 Employment			Negotiated Level		College Performance	Percent Above or Below Negotiated Level
	Count	Total	State	District		
31 CTE Cohort*	166	220	73.23	73.23	75.45	2.2
32 Individuals Preparing for Non-Traditional Fields	80	109	73.23	73.23	73.39	0.2
33 Out of Workforce Individuals	DR	DR	73.23	73.23	DR	N/A
34 Individuals with Economically Disadvantaged Families	60	81	73.23	73.23	74.07	0.8
35 English Learners	5	7	73.23	73.23	71.43	N/A
36 Single Parents	DR	DR	73.23	73.23	DR	N/A
37 Individuals with Disabilities	DR	DR	73.23	73.23	DR	N/A
38 Homeless Individuals			73.23	73.23	N/R	N/R
39 Youth in Foster Care			73.23	73.23	N/R	N/R
40 Youth with Parent in Active Military			73.23	73.23	N/R	N/R

*Note: Students meeting criteria for for this indicator with 12+ CTE units in a discipline (one course is above intro) in 3 years. See cohort specifications for full criteria.

The DR notation indicates privacy requirements - EDD requires that counts less than six not be displayed. N/A (Not Applicable) indicates denominators 10 or N/R (Not Reported) indicates categories where no participants were reported. These performance indicators include all vocational programs whether or not they are supported with Perkins Title IC Funds. For more detailed reports, see Core Indicators 'Summary' and 'Detail' Reports. Shaded areas are for your information and are not included as accountability measures.

By totaling each positive, negative, N/A, N/R outcome in the last column from items 1 - 40, I certify and acknowledge that performance in the 40 Core Indicator categories is as follows:

12 of the 40 are at or above the District negotiated level(s);
10 of the 40 are below the District negotiated level(s);
18 of the 40 are list as (N/A, N/R)

Department Chair (or authorized Designee) : Dana Nasser

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Checkout

1 Account ✓

2 Contact



Ming Lu
smcacct2@yahoo.com
[Sign Out](#)

This email will be used to manage any subscriptions, billing and payment information, and receive important communication about products in today's purchase.

We'll notify you via email about product updates and occasional special offers. Unsubscribe at any time.

[Continue to Payment](#)

Order Summary

Today's Order

Camtasia® 2023 \$299.99

First year of Maintenance **Included**

Subtotal \$299.99

[Have a promo code?](#)

Amount due today at checkout.
Tax will be calculated at payment.

Upcoming Yearly Renewals

Camtasia® Maintenance \$57.08

Estimated subtotal on Feb 14, 2025 \$57.08

Tax calculated at next renewal.



Dear Applicant:

Thank you for your interest in becoming or maintaining your status as an approved continuing education provider with the California Tax Education Council (CTEC). As an approved provider your course(s) may be offered to several thousand CTEC Registered Tax Preparers (CRTPs).

To attain approval, providers must submit one course for evaluation. Once approved, a provider may develop and offer additional courses, each of which must meet the same CTEC education standards and requirements that are required of each course submitted. To maintain CTEC standards, periodic reviews and audits are conducted. Under CP14, periodic reviews of approved providers are conducted once every three years. Providers must submit, for review, their most popular course. Audits are conducted in accordance with CP28, under which a CTEC curriculum reviewer, acting as a student, registers for and takes the course. Courses are selected for audit in accordance with the provisions of CP28. Failure to maintain CTEC education standards and requirements will result in a loss of approval as a CTEC provider.

- Providers can be approved to provide two types of education, qualifying education (QE) and continuing education (CE). **Separate approval is required for each type of education. Note: This application is for QE approval.**
- Providers approved to offer self-study courses are automatically approved to offer face-to-face (instructor-led) courses. However, providers approved to offer face-to-face courses **MUST** obtain additional approval to offer self-study courses.
- As indicated above, providers approved to offer self-study courses are automatically approved to offer group internet and face-to-face courses. However, providers approved to offer group Internet, and/or face-to-face courses **MUST** obtain separate approval to offer self-study courses (see CP02 for the provider approval process).
- All course materials and administrative paperwork **must be submitted electronically**. Where the word count formula was used to determine the continuing education credits, the course material must also be submitted digitally in Microsoft Word so the word count can be readily verified. Access to self-study courses offered online must be supplied by the provider. Instructions must be clear and specific, including all information necessary to access each part of the course. Some courses require the student to complete one section (chapter or part) before proceeding to the next. Since the reviewer does not navigate through the entire course in sequence but only samples the material and exam questions this restrictive feature must be capable of being overridden.

Please submit your application via e-mail to Tabitha Bolkish tbolkish@ctec.org.

QUALIFYING EDUCATION CURRICULUM REVIEW COSTS

- **New Qualifying Education Applicants:** Providers wishing to attain CTEC approval to offer qualifying education must submit \$2,000 with their application packet.
- **Periodic Review Qualifying Education Applicants:** Providers who wish to maintain the status as an approved provider for qualifying education must submit \$1,500 with their application packet.

Subsequent Curriculum Review Costs – If curriculum approval is not received during the initial curriculum review, additional fees will be assessed. If curriculum approval is not attained during the curriculum review, a \$600 resubmittal fee will be assessed. If a provider resubmits the changes within 30 days and the changes are approved by the reviewer, the course is then approved.

Submission of Application: The applicant must assemble and label the required application components and submit them to CTEC with the appropriate non-refundable application fee (Reference: CP15 – Provider Curriculum Review Expense).

Administrative Review: Once received, the application packet will be logged in for date of receipt, and an initial administrative review will be performed to confirm that all required components of the application have been included. If the application is incomplete, CTEC will notify you in writing as to the missing information. You are required to submit the requested information within 30 calendar days of the date of notification. Incomplete applications are subject to a \$250 administrative fee that must be included with each corrective submission. Failure to respond within 30 calendar days will be considered a withdrawal of the application, and any further submission by the provider will be considered a new application subject to provider fees. Course materials will not be reviewed until a complete application has been received. *A technical review of the course materials cannot be completed until all the required documentation has been received.*

Curriculum Review: Once a complete application has been received and initial administrative review completed, the materials will be sent to the curriculum reviewer. The curriculum reviewer will (within 60 days), review the course for compliance with CTEC standards. *A technical review of the course materials cannot be completed until all the required documentation has been received.*

Determination: The curriculum reviewer will provide to the Curriculum Provider Standards Committee a recommendation for approval or denial. If an applicant is denied, the reasons for the recommendation of denial will be submitted, in writing, to the Curriculum Provider Standards Committee. The Curriculum Provider Standards Committee will review the recommendation for appropriate action. You will receive written notification of the determination.

If your application is denied, you may appeal the decision to the CTEC Board (See CP03), or you may re-submit a new application and start the process anew.

We look forward to receiving your application. Please direct any questions you may have to Tabitha Bolkish at (877) 850-2832 or via e-mail tbolkish@ctec.org



QE PROVIDER APPLICATION

Schools seeking to be approved by the California Tax Education Council to meet the requirements of the Business and Professions Code §22250-22259 should use this form.

Please print or type all the information.

Name of Business _____

DBA's (if any) _____

Mailing Address _____

Physical Address _____

Phone () _____

Cell () _____
(Cell phone# is for CTEC office use only)

Fax () _____

Website _____

Applicant is:

Individual Corporation (Corporation number – if applicable) _____

Partnership University/College/School Non Profit Org. Government Agency

Other (describe) _____

Designated CTEC Administrator _____ **Phone # ()** _____

Administrator E-mail _____

Approval is requested to offer Qualifying Education

Approval is requested to offer (Check all that apply)

Face-to-face (instructor led) Courses

Group Internet Courses

Self-study Courses

OWNERS/OFFICERS

Please list those responsible for the management of the applicant. If the applicant is an individual, list that individual. Partnerships should list general partners. Corporations and associations should list three officers. Colleges, Universities, and agencies should list their top three managers or administrators.

NAME	TITLE	PHONE #
_____	_____	() _____
_____	_____	() _____
_____	_____	() _____

ATTESTATION

Having been duly authorized by the provider, I hereby attest that:

1. The provider has appointed the individual listed as the CTEC administrator to that position.
2. The provider will adhere to the standards, guidelines, and policies of the California Tax Education Council.
3. Should the provider fail to abide by the standards, guidelines, and policies of the California Tax Education Council, CTEC may withdraw the provider's approval.



Signature

Name

Title

Date

(For Office Use Only)

_____ Date of receipt

_____ Date submitted for review

_____ Approved provider number

_____ Date for periodic review

PROVIDER APPLICATION CHECKLIST

This checklist is provided to help ensure applications are complete, and the course material meets CTEC educational requirements. The checklist must be completed and included with each application. **Applications submitted without a completed checklist will be returned and will be subject to a \$250 administrative fee that must be included with each corrective submission.**

CAUTION: If curriculum approval is not attained during the curriculum review, a \$600 resubmittal fee will be assessed. If a provider resubmits the changes within 30 days and the changes are approved by the reviewer, the course is then approved. (Reference CTEC Policy CP15).

IMPORTANT

All materials required for the review **must be submitted electronically.** Materials will not be retrieved from the provider's website or other online source. **Access to self-study courses, offered online, must be supplied by the provider.** This access will only be used by reviewers to verify the bona fide nature of the online delivery platform. Reviewers **do not** complete all or any specific aspect of the course. **If required materials and/or online access are not supplied the application will be rejected and returned.** As indicated above some courses require the student to complete one section (chapter or part) before proceeding to the next. Since the reviewer does not navigate through the entire course in sequence but only samples the material and exam questions this restrictive feature must be capable of being overridden.

Where the word count formula is used to determine the course QE hours, the course materials must be submitted as Microsoft Word file so the word count can be verified.

A checklist is included to aid you in assembling your packet of materials for review. Please follow this checklist, to ensure that your application is complete. Incomplete applications will be subject to the provisions outlined above and below as well as in CTEC CP's.

GENERAL APPLICATION CHECKLIST

A. **The applicant certifies that they have read and understand the CTEC provider policies, and this application complies with those policies.**

- YES
 NO

If NO - STOP, Do not submit this application

B. **Application is for:**

Commentary: Separate approvals are required for qualifying education (QE) and continuing education (CE).

QUALIFYING EDUCATION

C. **Application is for (Check one):**

Commentary: Providers approved for self-study courses are also approved for face-to-face presentations. However, providers approved for only face-to-face courses are NOT also approved for self-study courses. Therefore, a provider seeking approval for both face-to-face and self-study courses must submit a self-study course for approval.

- SELF-STUDY COURSE**
 FACE TO FACE PRESENTATIONS
 GROUP INTERNET COURSE

D. **Non-Refundable Application Review Fee Attached (Check one):**

The fee must be paid by check or money order with the application and made payable to the "California Tax Education Council."

- \$2,000 – NEW PROVIDER FOR QUALIFYING EDUCATION COURSE**
 \$1,500 - PERIODIC REVIEW FEE

CAUTION: *If curriculum approval is denied during the initial curriculum review, additional fees will be assessed (reference CTEC Policy CP15). Therefore, it is incumbent upon an applicant to submit a complete and accurate application.*

E. **Renewal or First Time Application** (Check as appropriate):

Commentary: *Renewal of an application, where a course is a self-study course, the applicant is required to submit the provider's most popular course for the prior year.*

- RENEWAL - if checked, indicate whether course is:**
- MOST POPULAR**
- FIRST TIME APPLICATION**

COURSE DEVELOPMENT CHECKLIST

F. **Course Development Requirements**, Reference CTEC policy CP23 - Complete the following series of questions:

1. **The course content is** (Check one):

Commentary: *Curriculum content is restricted to federal and California taxation. (Business & Professions Code Section 22255(a)).*

- FEDERAL TAXATION**
- CALIFORNIA TAXATION**

2. **Learning Objectives** (Check one)

Commentary: *Learning objectives should clearly state what level of knowledge or skill a participant is expected to achieve after completing a particular course. Course descriptions should be informative to potential participants.*

- BASIC**
- INTERMEDIATE**
- ADVANCED**
- UPDATE**
- OVERVIEW**

3. **Prerequisites, and advance preparation** (Answer Question)

Commentary: *Prerequisites should be written in clear and precise language so that potential participants can readily ascertain whether they qualify for the course and whether the specified course level is appropriate for them.*

DOES THIS COURSE CLEARLY STATE THE LEARNING OBJECTIVES?Yes No

**IF NO, THE COURSE DOES NOT QUALIFY FOR THE CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

4. **Qualified Curriculum Provider is an:** (Check one)

Commentary: *Courses must be developed and taught by individuals or teams having expertise in the subject matter. They must be a CRTP, EA, CPA, tax attorney or an individual with expertise demonstrated through practical experience.*

- CRTP**
- EA**
- CPA**
- TAX ATTORNEY**
- OTHER**

Attach statement including name(s), contact information and details of qualifications and expertise in the subject matter of the course.

5. **Course Materials are:** (Answer Question)

Commentary - *Curriculum providers must ensure that materials are clearly written, technically accurate, current, complete, and sufficient to meet the course's learning objectives. To meet learning objectives the instructional material, including questions, must be clearly written so as to be understood by the student to whose technical level of knowledge and experience the course is directed. This includes not only technical accuracy, but also grammatical and syntactical correctness to the extent that lack of syntactical correctness adversely affects the quality of the course such that educational objectives are compromised to a disqualifying extent. (see CP23(j)(5))*

- Yes NO **THE COURSE MATERIALS ARE CLEARLY WRITTEN, TECHNICALLY ACCURATE, CURRENT, COMPLETE, AND SUFFICIENT TO MEET THE COURSE'S LEARNING OBJECTIVES. (See CP23(j)(5))**

**IF NO, THE COURSE DOES NOT QUALIFY FOR CTEC CREDIT!
DO NOT SUBMIT APPLICATION.**

SELF-STUDY COURSE CHECKLIST

G. If the Course is a Self-Study Course Complete the Following:

Use of government publications, published tax articles, reference manuals and general professional literature:

Commentary: Use of IRS/FTB or other government publications including material downloaded from government websites, &/or reference manuals **such as tax guides not allowed to be used as a tax course text.** (Check one):

YES - Course includes prohibited material (In the space provided below, clearly identify prohibited material and State how the identification is accomplished, such as highlighting, italics or other means)

NO - Course does not include prohibited material.

Commentary: CTEC policy CP24 generally prohibits or limits the use of general professional literature, IRS/FTB or other government publications, or reference manuals such as tax guides as course material.

When using the word count formula (worksheet below) the word count shall not include any material from the type of publications listed above.

Submissions where the word count has not been properly adjusted shall be returned as incomplete.

CAUTION: Failure to identify prohibited material will result in a denial of approval of the course.

If you answered Yes to question G1, clearly identify any and all quotations from such publications. Describe how publication material is identified: _____ . (For example, identification methods may include highlighting with distinct colors, italics, or underlining.)

2. Method used to determine QE award hours (Check one):

Commentary: QE award hours must be based upon either pilot testing or word count formula. Reference CTEC policy CP13.

QE AWARD BASED UPON PILOT TESTING AND NO GENERAL PROFESSIONAL LITERATURE WAS USED (See G1 above) – complete Part I next page. Note: When using the pilot testing method, no publication material can be included in the material as there is no way to adjust the pilot testing results for the inclusion of banned materials.

QE HOUR AWARD BASED UPON WORD COUNT FORMULA – Complete Part II next page. Note the word count does not include publication material or excerpts from publications.

Part I – Pilot Test Results

If the course was purchased from a third party provider who provided the pilot course, complete the following:

Name of the third party provider: _____

Is that third party provider an approved CTEC or NASBA provider?.... Yes No

Third parties CTEC or NASBA provider number: _____

If the course pilot testing was conducted by the applicant, provide the following information for each pilot test (minimum 3) on a separate document attached to this application.

- Pilot tester's name
- Contact information including address and valid phone number
- Credential and credential number (must be CRTP, EA or CPA)
- Number of minutes taken to complete course
- A statement that the pilot tester is independent of the course developers
- QE Award based on pilot test results: _____

Part II - Word Count Formula Computation

1. Total number of words in course.....	_____
2. (a) Number of words not critical to the course.....	_____
(b) Number of words quoted (taken) from un-allowed publications (See paragraph 2 below and CP13). Identify these quotes in the course material so the reviewer can identify them. Use a highlighter or circle the un-allowed text material.	_____
3. Line 1 less the sum of Line 2(a) and 2(b).....	_____
4. Line 3 divided by 180	_____
5. Number of review questions.....	_____
6. Number of exam questions.....	_____
7. Sum of Lines 5 and 6.....	_____
8. Line 7 multiplied by 1.85.....	_____
9. Enter the duration (in minutes) of any audio/visual content included in the course...	_____
10. Total of lines 4, 8 and 9.....	_____
11. Line 10 divided by 50.....	_____
12. QE Award for class (rounded down to the nearest QE credit).....	_____

Commentary: *Words not included in the word count:*

1. Any and all material not critical to the achievement of the stated learning objectives for the course;
2. The words in the course introduction;
3. Instructions to the learner;
4. Author/course developer biographies;
5. Table of contents;
6. Glossary;
7. Supplementary reference materials;
8. Appendices.

1. Course meets Interactive Requirement (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses be interactive. Therefore, the course must include a minimum of 3 multi-choice review questions for each QE hour awarded. Questions must be placed at the end of each learning activity throughout the course at sufficient intervals to allow the learner to evaluate the material that needs to be re-studied. Multiple choice questions must have a minimum of 4 possible answers.

- Course includes a minimum of 3 multi-choice review questions for each QE award hour awarded.**
- Review questions are placed at the end of each learning activity throughout the course at sufficient intervals to allow the learner to evaluate the material that needs to be re-studied?**

IF BOTH BOXES ARE NOT CHECKED, STOP. THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL.

2. Course meets Final Examination Requirement - (Check as appropriate)

Commentary: CTEC policy CP13 requires all self-study courses to include a minimum of 5 multi-choice final examination questions per credit hour. The questions must be relevant to the material and to meeting the learning objectives in the course. Successful completion of an interactive self-study course shall be demonstrated by completing 70% or more of the examination questions correctly.

Providers are never permitted to provide students with answers to exam questions prior to the student successfully passing the examination. To students who successfully passed the examination, providers may provide answers to specific missed exam questions; however, a complete answer key containing all of the exam questions for the course shall never be provided to a student. (CTEC policy CP13(n))

- Course includes a minimum of 5 multi-choice exam questions for each QE award hour awarded.**
- The questions are relevant to the material and to meeting the learning objectives in the course!**
- Final answers to the examination questions (including missed questions) are not provided to students prior to successfully passing the examination.**
- Final examination requires a passing grade of 70%.**

**If all boxes are NOT checked, STOP.
This course is not suitable for CTEC approval.**

QUALIFIED EDUCATION CHECKLIST

H. Additional Requirements That Apply to Qualified Education Courses.

1. Qualifying Education Subject Matter Guidelines-

Commentary: CTEC Policy CP13A & CP23A provide curriculum guidelines for Qualifying Education including required subjects and awareness subjects matter.

Does this course comply with the subject matter guidelines Yes No

If no, the course does not qualify for the CTEC credit – Do not submit application.

2. Limitations on Use of Tax Return Preparation as a Part of Testing – Answer Question

Commentary: CTEC Policy CP20 limits the use of tax return preparation as a portion of the final examination.

Does this course comply with CP20..... Yes No

If no, the course does not qualify for the CTEC credit – Do not submit application.

3. Qualified Education Additional Exam Requirements - (Check as appropriate)

Commentary: An additional requirement for QE courses is to include a minimum of one examination questions for every “required” subject and one examination question for each “awareness” subject listed in the Qualifying Education Guidelines (Reference CP23A).

The QE course examination includes a minimum of 1 multi-choice exam question for every “required” subject!

QE course examination includes a minimum of 1 multi-choice exam question for each “awareness” subject!

Commentary: The number of questions must be at least 300 (five questions are required for each hour- 225 questions for the Federal portion and 75 questions for the State portion). The balance of the 300 questions is to be chosen by the provider from the “required” topics. (See CP23A guidelines). The student must be tested separately for federal, ethics and California elements of the course. A minimum of 10 questions is required for the Ethics examination, but the provider is free to have more than 10. A minimum of 75 questions is required for the California examination, but the provider is free to have more than 75. A minimum of 215 questions is required for the Federal examination, but the provider is free to have more than 215.

IF BOTH BOXES ARE NOT CHECKED, STOP. THIS COURSE IS NOT SUITABLE FOR CTEC APPROVAL.

REQUIRED MATERIALS CHECKLIST

I. The following materials must be included with the application (See CP02(f) for order of application contents):

1. Approved Provider Application Form –

- Complete and included in packet;
- If previously approved, changes from current approved provider list are circled;
- Physical address is in fact a physical address;
- If a corporation, state corporate number must be provided;
- CTEC Administrator name and phone number are complete
- Signature title matches those listed on application under Owners/Officers

2. Student Course Materials –

- **Self-study courses – Include Key California Non-Conformity with the Federal TC & JA.**

- Include the entire course syllabus and **all course** materials.
- If the course is a packaged course that includes more than one of the required education elements (Fed Tax Subject, Federal tax Update, Ethics and California Tax Subjects) include and clearly identify the separate elements that make up the package.
- Include workbook, homework or practice problems included in the course.
- Include the final examination and answer key.

- **Face-to-face Courses** – **Include Key California Non-Conformity with the Federal TC & JA.**

- If the course uses a syllabus, include it
- If the course uses Power Point Presentation, include them in a printable format
- Include Instructors Guide or Lesson Plan (if any)

- **Qualifying Education Courses** –(See CP23A headnote)

- The course syllabus annotated to indicate where “required” and “awareness” requirements are satisfied.
- Final Exam annotated to indicate which questions are “required” and which are “awareness”.

3. **Student Evaluation Form** – Include a copy of the “student evaluation” form used for this course.

The form must comply with the requirements of CTEC CP08 and at a minimum include the following rated from 1 to 5 with 5 being the highest.

- Were stated learning objectives met?
- Were course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?
- Was the time allotted to learning adequate?
- Were the facilities/equipment appropriate?
- Were the handout materials satisfactory?
- Were the audio and video materials effective?
- If applicable, were individual instructors knowledgeable and effective?

4. **Completion Certificate** - Include a copy of the actual “completion certificate” used for this course. The form must comply with the requirements of CTEC CP11.

At a minimum the following information shall be included on the certificate.

- Full name of student (participant)
- Course name (If course is in federal studies, name should be the same as that used for federal.)
- CTEC course number
- Course completion date
- Provider name
- Provider address
- Signature of the administrator or instructor (dated)
- Certificate must include the breakdown of the hours (45 hours federal and 15 hours California).

5. **Provider Compliance Form**

- Form is signed and attached.

6. **Course Advertising and Promotion**

- If this is a renewal application include a sample advertisement that includes the course advertising and promotion disclosures as required by CTEC CP21 and CP34.
- If is first time application; include a plan for informing students of the following policies.

7. **Application fee**

- \$1,500 – New Application for Qualifying Education Course
- \$1,000 – Periodic Review for Qualifying Education Course

Commentary: *Providers shall inform prospective students that the California Tax Education Council has approved the provider and/or course. The Provider Name and Number listed in any disclosure must be the same name and number found on the curriculum provider approval received from the California Tax Education Council. The Course Name and Number listed in any disclosure must be the same name and number found in the CTEC Provider database.*

Approved Disclosure Types: The following is a pre-approved disclosure for CTEC approved providers:

(1) Promotional disclosures - a short version for limited-space ads; a promotional disclosure need only list the course name, CTEC course number and hours of federal tax law subjects, federal updates, state subjects, and/or ethics.

(Provider Name) has been approved by the California Tax Education Council to offer continuing education courses that count as credit towards the annual “continuing education” requirement imposed by the State of California for CTEC Registered Tax Preparers. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, by phone toll-free at (877) 850-2832, or on the Internet at www.ctec.org.

CTEC has developed a set of policies that also include education standards that a CTEC approved course must adhere to. All providers are required to familiarize themselves with the current policies prior to submitting an application for approval. The current policies are listed and can be downloaded from the CTEC website at www.ctec.org

EXHIBIT CP23A

REVISED 5/18/2023

NOTES to Provider Regarding CP23A CTEC Curriculum Guidelines Approved 60-hour Qualifying Education Courses (Annotated Guidelines)

Background: Section 22255 of the California Business & Professions Code requires CTEC to issue a "Certificate of Completion" to the tax preparer who has completed not less than 60-hours of instruction in basic personal income tax law, theory, and practice by an approved CTEC curriculum provider. **the course must include a minimum of 45 hours of Federal tax subjects, of which 2 hours is ethics, and 15 hours of California State instruction.** Each of the three parts of the course, 1) Federal tax subjects, 2) Ethics, and 3) California State tax must be individually reviewed and evaluated to ensure that it adequately covers the topics in the "Annotated Guidelines" below.

Providers must submit a completed Annotated Guidelines Worksheet (see below) for each QE course (See 23(j)(1) commentary) These curriculum guidelines list topics that are "Required" (labeled "R") to be included in the course material. These guidelines also identify topics that are identified as "Awareness" (labeled "A"). These "A" topics must be covered in the course to make the student aware of the topic and its implication. This requires less depth than required ("R") topics. This Guideline Worksheet must also clearly indicate the location in the course material where these "required" and "awareness" topics are to be found. The Annotated Guidelines Worksheet must also identify **final exam questions** that test the "required" and "awareness" topics as required by CP13A(c). The number of questions must be at least 300 (five questions are required for each hour- 225 questions for the Federal portion and 75 questions for the State portion). The balance of the 300 questions is to be chosen by the provider from the "required" topics. (See CP23A guidelines)

For **face-to-face** courses, the Guidelines Worksheet must provide the time devoted to each topic.

R - Required - Provider must include this subject matter in the course to prepare the student for dealing with this issue, including related situations that will be commonly encountered by CRTPs.

A - Awareness - Providers must include this subject matter in the course in such a manner (overview) that a student will recognize the issue when encountered and know to seek further guidance in dealing with it.

Course content - Courses on personal tax return preparation vary widely as to the topics covered. Texts used for these personal income tax preparation courses will also vary. Courses offered by approved CTEC providers will also vary as to topics, structure, subject matter groupings, and other features based upon the R, and A designations. So, it is not possible to structure CTEC's CP23A exhibit to be a universal fit for each provider. CP23A exhibit topics, chosen by CTEC, have broad acceptance as typical content of a course on personal income tax preparation.

Individual topic descriptions, however, can be confusing. To reduce this confusion CTEC has adopted a reference system that attempts to source all topics to the Internal Revenue Code (IRC) or other reference material.

CTEC, as well as most providers, course developers, and course instructors, understand that the IRC and the RTC offer a universal source on which to establish CTEC standards for CP23A exhibit topics. This approach is premised on the fact that all CP23A exhibit topics, appropriate to a CTEC Qualifying Education (QE) course, have a statutory (IRC & RTC), or regulatory or other administrative pronouncements as its authoritative origin. The IRS/Treasury, FTB, Labor Department, Social Security Administration, Small Business Administration (SBA) or other government agencies issue pronouncements that are more detailed in the description and explanation of the various CP23A exhibit topics.

Therefore, CTEC has chosen to identify, to the extent practical, its authoritative designation of the various CP23A exhibit topics. Reference is, therefore, made to the Internal Revenue Code (IRC) or the government publication that gives more detail as to the topic.

State of California Topics:

CTEC recognizes that identifying the authoritative source of state tax topics is difficult. Therefore, CP23A exhibit provides a cross reference from the Internal Revenue Code (IRC) to the state Revenue and Taxation Code (RTC). The cross-reference system provides links that identify a federal IRC provision and provide information as to conformality, non-conformity. Stand-alone RTC provisions are identified in the topics that appear in the list of state CP23A exhibit topics.

Other issues:

1. Updating exhibit of CP23A is an ongoing process and much more so now than in recent history.
2. Providers need not necessarily use the subject order of the exhibit of CP23A when designing a course.
3. Duplications of topics occur. Some duplications are the intentional result of topics that are relevant to more than one category. For example, Sec 121 sale of personal residence exclusion relates to both EXCLUSIONS FROM INCOME outline VI.A and to sales of property in VIII Gains and Losses – Sale or Other Dispositions of Property, outline VIII.C.1. The purpose of some duplications is less obvious. Therefore, duplications are intended to be cross-referenced.
4. CTEC Curriculum Provider Committee invites input for improvement.

EXHIBIT CP23A

Topics	2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
I. General Filing Issues				
A. Ethics & Tax Practice				
1. General Ethics and Compliance Subjects (CIR 230 Subparts A & B)	R			
2. Due Diligence: EIC, CTC, ACTC, ODC, AOTC, HOH Form 8867	R			
3. Preparer Penalties				
a. Due Diligence Sec 6695(g)	R			
b. Understatement of Liability (Negligence) Sec 6694(a)	R			
c. Intentional Disregard of Rules Sec 6694(b)	R			
d. Unreasonable Position Sec 6694(a)	R			
e. Willful or Reckless Conduct Sec 6694(b)	A			
4. Signing Returns Sec 6061				
a. General (signed in accordance/wet signature) Sec 6061 (a)	R			
b. Electronic signatures Sec 6061 (b)	R			

Topics		2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
B. WHO MUST FILE A RETURN?	Sec 6012, TCJA Sec 11041	R			
C. VARIOUS TAXES CONTRASTED WITH INCOME TAX	Differentiate from Income Tax				
1. Gift and Estate – Transfer Taxes	Sec 2503(b), 2001, Form 706, & 709	A			
2. Sales & Use Taxes –	Local Assessment	A			
3. Property Taxes - Real Estate	County on Assessed Value	A			
4. Personal Property	i.e. DMV Ad Valorem tax	A			
5. Luxury (excise) Tax	Section 4001-5000C	A			
6. Self-Employment Tax	Sec 1401, Sec 6017	A			
7. Employment Taxes -		A			
a. FUTA	Section 3301- 3311	A			
b. SDI	State assessed disability tax	A			
c. FICA		A			
i. Employee	Sec 3101, 3102	A			
ii. Employer	Sec 3111 & 3112	A			
8. Various Individual Income Tax Forms 1040 & 1040SR Awareness Overview.	IRC Sec 1-1563	A			
D. SPECIAL TAX PROVISIONS AND VARIOUS PENALTY TAXES					
1. Alternative minimum taxes – TCJA modifications	Sec 55-59	A			
2. Early withdrawal from pension or IRA	Sec 72(t)	R			
3. Net Investment Income Tax (NIIT)	Sec 1411	A			
E. WHEN ARE INCOME TAX RETURNS DUE?	SEC 6072	R			
F. WHERE & HOW ARE RETURNS FILED AND PAYMENTS MADE?	SEC 6091	R			
G. EXTENSIONS OF TIME TO FILE	Sec 6081	R			
H. MISCELLANEOUS FILING ISSUES					
1. Accounting Methods – With TCJA Modifications		A			
a. Cash	Sec 446(c)(1)	A			
b. Inventory	Sec 471, 475	A			
c. Accrual	Sec 446(c)(2), Reg 1.446-1(a)(4)(i)	A			
d. Small Business Exception	Sec 471(c)(1)(B)	A			

Topics		2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
2. Accounting Periods – General	Sec 441	A			
3. Electronic filing (e-file)	Sec 6011(e), Reg Sec 1.6011-7, 301.6011-7	R			
4. Kiddie Tax Calculation	Sec 1(g); Pub 929; Form 8814, 8815	R			
I. TAXPAYER PENALTIES – INCOME TAX RELATED					
1. Failure to File a Return	Sec. 6651(a)(1)	R			
2. Failure to Pay	Sec. 6651(a)(2)	R			
3. Negligence or Intentional Disregard	Sec. 6662(a)(1) 6662(c)	A			
4. Substantial Understatement	Sec. 6662(b)(2) 6662(d)	A			
5. Underpayment of Estimated Taxes	Sec. 6654, 6621	A			
6. Dishonored Check	Sec. 6657	A			
7. Fraud	Sec. 6663	A			
8. Excessive Claim for Refund	Sec. 6676(b)	A			
9. Frivolous Return	Sec. 6702	A			
10. Failure to File Information Returns (1099-MISC, NEC)	Sec. 6041, 6721	A			
11. RMD (Excess Accumulation) Penalty	SECURE 2.0 Act Section 302	R			
12. Above the Line Charitable Penalty	Sec 6662(i)	A			
J. INTEREST ON OVERPAYMENT	Sec 6601, Rate in Sec 6621	A			
K. FILING RESPONSIBILITIES					
1. Preparer Identification Number (PTIN)	Sec 6109(a)(4)	R			
2. Retention of Records of Returns Prepared	Sec 6701(b)	R			
L. AMENDED RETURNS					
1. What Form and When to file	Tax Topic 308, Form 1040X, Form 843	A			
2. Electronic Filing	IR-2020-107, IR -2020-182	A			
3. Superseded Tax Return	IRM 21.6.7.4.10 (10-01-2021)	A			
M. INNOCENT AND INJURED SPOUSE ISSUES					
	SEC 6015				
1. Innocent Spouse Relief	Sec 6015(a) & (b)	A			
2. Separation of Liability Relief	Sec 6015(d)	A			
3. Equitable Relief	Sec 6015(e)	A			

Topics	2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
II. FILING STATUS & QUALIFICATIONS				
A. FILING STATUS	PUB 17, PUB 501			
1. Single	Sec 1(c)	R		
2. Married Joint	Sec 1(a), 7703, 6013	R		
3. Married Filing Separate	Sec 1(d)	R		
4. Head of Household	Sec 1(b)	R		
5. Married Head of Household	Sec 2(c)	R		
6. Qualifying Widow(er) with Dependent Child	Sec 2(a)	R		
7. Registered Domestic Partners	FTB Pub 737	R		
B. SPECIAL SITUATIONS				
1. Divorce & Separation	7703(b)(1) & (b)(2), Pub 504	R		
2. Decedent	Sec 7703(b)(1) & (b)(2), Pub 17, 559	R		
a. Refund Deceased Taxpayer	Form 1310	A		
3. Married to a Nonresident Alien	Sec 7701(b), Sec 6013(g), Pub 519	A		
III. DEPENDENTS				
A. QUALIFIED CHILD				
	Sec 152(c)			
1. Residency Test (Principal place of abode)	Sec 152(c)(1)(B)	R		
2. Relationship Test	Sec 152(c)(1)(A)	R		
3. Age Test	Sec 152(c)(1)(C)	R		
4. Joint Return Test	Sec 152(b)(1)(E)	R		
5. Cannot Be Self-Supporting	Sec 152(c)(1)(D)	R		
B. QUALIFIED RELATIVE				
	Sec 152(c)			
1. Relationship or Member of the Household Test	Sec 152(d)(2)(A)-(G), 152(d)(2)(H)	R		
2. Gross Income Test	Sec 152(d)(1)(B)	R		
3. Joint Return Test	Sec 152(b)(2)	R		
4. Citizenship/Residence Test	Sec 152(b)(3)	R		
a. TIN Requirement	Sec 151(e)	R		
5. Support Test	Sec 152(d)(1)(C)	R		

Topics		2022 / 2023 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
C. SPECIAL SITUATIONS					
1. Children of Divorced Parents	Sec 152(e)	R			
a. Dependency Release	Form 8332	R			
b. Tie Breaker Rules	Sec 152(e)(1)(B)	R			
2. Taxpayer Claimed as a Dependent Another	Sec 151(b) & 151(c)	A			
3. Multiple Support Agreements	Sec 152(e)(5), Form 2120	A			
IV. TAX PAYMENT ISSUES					
A. TAX WITHHOLDING INCOME TAX					
1. W-4's Income Tax Withholding Statement	Sec 3401, 3402(b) & (c)	R			
a. Exemption from Withholding	Sec 3402(n)(1) & (2) Notice 2018-14	R			
2. W-2 Issues - Review of Form W-2	Form W-2	R			
3. Miscellaneous Withholding Issues					
a. W-9 – Review Form W-9	See W-2 Instructions	A			
b. Pension and Annuity Withholding	Sec 3402(o), W-4P	A			
c. Backup Withholding	Sec 3406	A			
d. Forms 1099-NEC; 1099-R; 1099-INT; 1099-DIV,	Sec 6041-6050Y	A			
B. ESTIMATED TAX					
1. Requirements to Pay	Sec 6654	R			
2. Penalty for Underpayment	Sec 6651(a)(1) & (2)	A			
a. Exceptions to Penalty - Form 2210	Sec 6654(e)	A			
V. INCOME					
A. EMPLOYEE COMPENSATION					
1. Wages, Salaries and Bonuses	Sec 61(a)(1), Reg Sec 1.61-2(a)	R			
2. Sick Pay	Sec 61(a)(1)	R			
3. Medical Insurance	Sec 162, Sec 106	A			
4. Moving Reimbursement	Pub 521	A			
5. Expense Reimbursement	Sec 62(a)(2)(A)	A			
6. Tip Income & Reporting to Employer	Sec 61(a)(1), Sec 6653(c)(3)	R			

Topics		2022 / 2023 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
7. Fringe Benefits					
a. Transportation	Sec 132(f)	A			
b. Transit Passes, Commuter Transport, Parking	Sec 132(f)	A			
c. Educational Assistance	Sec 127, Pub 970	A			
d. COBRA Premium Assistance	ARPA 2021 (H.R/1319)	A			
e. De minimis	Sec 132(e)(1)	A			
8. Unemployment Compensation	Sec 6050B, Form 1099-G	R			
B. RETIREMENT INCOME & WORKERS COMPENSATION					
1. Social Security & Railroad Retirement	Sec 86 Form SSA-1099 Pub 915	R			
a. Canadian Social Security	Sec 61(a)	R			
2. Pensions & Annuities	Sec 61(a)(10), 72	R			
a. Simplified General Rule	Sec 72(d)(1)Tax Topic 411	R			
b. Decedent's Unrecovered Basis	Sec 72(b)(3)	R			
c. Qualified Domestic Relations Order (QDRO)	Sec 414(p)(1)(A)	R			
d. Required Minimum Distributions	SECURE 2.0 Act Sec 107	R			
3. Workers Compensation	Sec 85	R			
C. COMMUNITY PROPERTY ISSUES (MFS)	Sec 66 Pub 555	R			
D. INTEREST INCOME - FORM REVIEW OF 1099-INT	Sec 61(a)(4), Sch B, Pub 550				
1. Savings Accounts	Reg Sec 1.61-7	R			
2. Credit Union Dividends (Actually Interest)	Pub 17 Pg. 55	A			
3. Government Obligations	Reg sec 1.61-7	A			
4. Series E, EE, H, HH and I Bonds	Pub 550	A			
5. Municipal Bonds	Sec 103	R			
6. Treasury Bills, Notes and Bonds	Pub 550	R			
7. Personal Loans	Pub 550	A			
8. 1040 FBAR & Trust Boxes (Interest over \$1,500)	Sch. B, Q#7, 31 USC 5311 - 5332	R			
E. DIVIDENDS – REVIEW FORM 1099-DIV	Sec 61(a)(4), Sch B, Pub 550				
1. Ordinary and Qualified Dividends	Reg Sec 1.61-9	R			

Topics		2022 / 2023 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
2. Capital Gain Dividends	Tax Topics 404	R			
3. Nontaxable Dividends	Tax Topic 703	R			
4. Mutual Fund Dividends	Pub 550	R			
F. DEPRECIATION					
1. Review Form 4562	Form 4562	R			
2. Depreciation – assets used in trade or business	Sec 167, 168, 179				
a. Bonus Depreciation	Sec 168(k), TCJA13201(a)	R			
b. Sec 179 Expensing	Sec 179	R			
3. Cap & Repair Regs:					
a. Must Capitalize "Improvements"	Reg Sec 1.263(a)-3(d)	R			
b. Partial Disposition Election	Reg Sec 1.168(i)-8(d)(2)(ii)	R			
c. De minimis Safe Harbor Election	Reg Sec 1.263(a)-1(f)(1)(ii)(D)	R			
G. SEC 199A FLOW THROUGH DEDUCTION	Sec 199A, Reg 1.199A-1 - 1.199A-6	R			
H. RENTAL INCOME (SCHEDULE E)					
1. Income (Rent or Lease)	Sch E Pub 527				
a. Advance Rent	Sec 61(a)(5) & Reg Sec 1.61-8	R			
b. Deposits	Reg Sec 1.61-8(b)	R			
c. Payment of Expenses by Tenant	CA Civil Code Section 1950.5(m)	R			
c. Payment of Expenses by Tenant	Pub 527	R			
2. Expenses	Sec 62(a)(4)				
a. Interest	Sec 163	R			
b. Taxes	Sec 164	R			
c. Insurance	Sec 162, Sec 212(1) & (2)	R			
c. Repairs and Maintenance	Reg Sec 1.162-4	R			
d. Travel and Record Keeping	Sec 274(d), Reg Sec 1.274-5T	R			
3. Passive Loss limits & Carryover	Sec 469 Pub 925	A			
4. Vacation Rental Rules	Sec 280E Pub 527	R			
a. Short-Term Rental	Sec 280E	A			
b. Room Rental	Sec 280A(c)(5)	A			

Topics		2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
I. Schedule C – Self-employment Trade or Business					
1. Gross Receipts	Reg Sec 1.61-3	R			
a. Third Party Reporting	Form 1099-K	A			
b. Forms 1099 MISC or NEC, etc.	Sec 6041 et seq	R			
2. Cost of Goods Sold – Not in Gross Income	Reg Sec 1.61-3(a)	A			
3. Inventory Considerations Method of Accounting	Sec 471	A			
4. Business Expenses	Sec 162, Sch C Instruction, Pub 535	R			
5. Special Issues:					
a. Business Use of Home	Sec 162, Pub 587, TT 505, RP 2013-13	R			
b. Business Auto	Sec 162, TT 510, Pub 463	R			
I. Luxury Auto Limitations	Sec 280F	R			
II. Allocating Business & Personal Use	Pub 463, IRS tax topic 510	A			
III. Record Keeping	Pub 463 Chap 5	A			
c. Travel	Sec 274; reg sec 1.162-2	R			
d. Entertainment	sec 274	R			
e. Health Insurance Premiums	Sec 162	A			
f. Information Return Requirements	Sec 6041 et seq	R			
J. FARM INCOME	Schedule F Instructions	A			
K. SELF-EMPLOYMENT TAX	Sec 6017	R			
1. What Is Included in Self-Employment Income?	Sec 1402 Reg Sec 1.1401(a)-1	R			
2. Include from Passthrough Partnership & Trust K-1s	Sec 702(a)(8) Per Sec 1402(a)	R			
3. What is Not Included in Self-Employment Income?	Sec 1402(a)(3)	R			
4. How to Compute the Self-Employment Tax?	Reg Sec 1.1402(a)-2	A			
L. INDEPENDENT CONTRACTOR VERSUS EMPLOYEE ISSUES					
1. Tests to Determine IC Status for Federal	RR 87-41, 20 Common Law Factors Reg 31.3121(d)-1(c); 31.3306(i)-1; and 31.3401(c)-1	A			
2. Preparer Liability for Providing Advice on IC issue;	CA Labor Code Sec 226.8; & 2753	R			
M. OTHER INCOME					

Topics		2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
1. Medicaid Waiver Payments – Exclusion & EITC	Sec 131	per N 2014-7, IRB-2020-14	A		
2. Clergy	Sec 107		A		
3. Cancellation of Debt	Sec 61(a)(11) & 108		A		
4. Legal Settlements/Judgements	Sec 104 & 104(a)(2), Sec 61, Sec 1.104-1(c)		A		
5. Bartering	Tax Topic 420 Form 1099-B		A		
6. Not for Profit Activity (Hobby)	Sec 183, Reg 1.183-2(b), 1.183-1(c)		A		
7. Repay Previously Taxed Income (Claim of Right)	Sec 1341, Sec 311		A		
8. Recovery of Previous Deducted Items:	Sec 111		R		
a. State Tax Refunds	Rev Rul 2019-11		R		
b. Medical Reimbursement	Pub 502, Recoveries Pub 525		R		
9. Entity Income	K-1 Issues		A		
a. Partnerships	Sec 61(a)(12) & 701et seq		A		
b. Estates & Trusts	Sec 641-685 Form 1041 instructions		A		
c. S Corporations	Sec 1366		A		
10. Royalty Income (I.e.,1099 or K-1)	Sec 61(a)(6)		A		
11. Rental Income from Personal Property	Sec 61(a)(5)		A		
VI. EXCLUSIONS FROM INCOME					
A. Personal home Sale - Principal Residence Exclusion	Sec 121-See Also VIII.C.1		R		
B. Some Scholarships & Fellowships	Sec 117		A		
C. Discharges of Certain Debt	Pub 431				
1. Bankruptcy	Sec 108(a)(1)(A)		A		
2. Insolvency	Sec 108(a)(1)(B)		A		
3. Principal Residence Acquisition Debt Relief	Sec 108(a)(1)(E)		A		
4. Reduction of Tax Attributes	Sec 108(b) Form 982		A		
D. Certain Death Benefits Such as Life Insurance	Sec 101		R		
E. Gifts Received	Sec 102		R		
F. Inheritances Received	Sec 102		R		
G. Compensation for Injuries and Sickness	Sec 104		A		

Topics	2022 / 2023 Guidelines	Page(s) of which “required” and “awareness” topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the “required” and “awareness” topics
H. Medical Payments by Employer for Employee Sec 105		A		
I. Employer Purchase of Medical Insurance Premiums Sec 106		A		
J. Certain Meals and Lodging Furnished by Employer Sec 119		A		
K. Insurance Payments for Certain Living Expenses Sec 123		A		
L. Cafeteria Plan Benefits Sec 125		A		
M. Educational Assistance Sec 127		A		
N. Dependent Care Assistance Sec 129		A		
O. Employee Fringe Benefit Sec 132		A		
P. Adoption Assistance Sec 137		A		
Q. Qualified Charitable Distributions Sec 408(d)(8) & SECURE 2.0 Act Sec 307		R		
VII. DIVORCE AND PROPERTY SETTLEMENT ISSUES				
A. Alimony				
1. Pre-TCJA Treatment Old Sec 219 & Sec 71		R		
2. Post TCJA Treatment Sec 71 & Sec 219 Repealed		R		
B. Property settlement Sec 1041		R		
C. Child Support Payments Same as Pre-TCJA Sec 71(c) per TCJA Act sec 11051		R		
VIII. GAINS AND LOSSES – SALE OR OTHER DISPOSITIONS OF PROPERTY				
A. Basis		R		
1. Original Basis Sec. 1011-1012		R		
2. Adjustments to Basis Sec.1016		R		
3. Depreciation Sec. 1016(a)(2)		R		
4. Casualty Sec. 1016(a)(1)		R		
5. Capital Improvements Sec 1016(a)(1), Sec 263		R		
6. Gift Basis Sec 1015		R		
7. Inherited Basis Sec 1014		R		
8. Carryover Basis – Various Provisions Sec1031(d) & 1033(b)		A		
B. Calculating the Sale Price Sec 1001(a) & (b)		R		

Topics		2022 / 2023 Guidelines	Page(s) of which "required" and "awareness" topics are covered in the course material	Time devoted to each topic	Identify final exam questions that test the "required" and "awareness" topics
C. Non-taxable Transactions					
1. Principal Residence Gain Exclusion	Sec 121-See Also VI.1. Exclusion	R			
2. Like-Kind Exchanges TCJA –Real Property Only	Sec 1031(a)(1)	A			
3. Disaster Losses and Involuntary Conversions	Sec 165(h)(5), 165(i), 1033(h), & (j)	R			
D. Capital Gains and Losses					
	Tax Topic 409				
1. Holding Period General rule – 12 months	Sec 1222, 1221	R			
2. Sec 1245 Depreciation Recapture	Sec 1245	A			
3. Capital Asset Defined – Include TCJA List	Sec 1221, TCJA sec 3311, 1221(a)(3)	R			
E. Schedule D – Computation Rules Reviewed					
	Schedule D and IRS Form 8949	A			
F. Virtual Currency Treated Generally as "Property"					
	Notice 2014-21 & IR 2019-167	R			
IX. ADJUSTMENTS TO INCOME					
A. Educator Expenses					
	Sec 222 & 62(a)(18), Tax Topic 458	R			
B. Reservist Business Expenses					
	Sec 162(p), IRS Pub 3	A			
C. Moving – Military					
	Sec 217(g), Reg 1.217-2(g), Pub 3	A			
D. SE Tax Deduction					
	Sec 164(f)	A			
E. SEP, SIMPLE and Qualified Plans					
	Sec 401, 401(k), 403(b), 62(a)(6)	A			
F. Self-Employed Health Deduction					
	Sec 162(l)	A			
G. Penalty for Early Withdrawal for Savings					
	Sec 165 & 62(a)(9)	A			
H. IRA					
	Sec 219, Sec 62(a)(7)	R			
1. Spousal IRA	Sec 219(c)	R			
I. Student Loan Interest					
	Sec 221 & 62(a)(17)	A			
J. Student Loan Debt Cancellation					
	Sec 9675 ARPA)	A			
X. DEDUCTIONS					
A. Standard Deduction					
	Sec 63(b)(1)	R			
1. General Rule – TCJA modifications	TCJA Sec 11021 Senate	A			
2. Taxpayer Claimed as a Dependent by Another	Sec 63(c)(5)	A			
3. Special Rule for Those Married Filing Separately	Sec 63(c)(6)	A			

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B. Itemized Deductions					
1. Taxes - SALT limit	Sec 164 & 164(b)(6)	R			
2. Net Investment Interest Expense	Sec 163(d)	A			
3. Home Mortgage Interest	Sec 163(h)(3)				
a. Acquisition Debt	Sec 163(h) & 163(h)(3)(B)	R			
i. Pre-TCJA Financing		R			
ii. Post=TCJA Financing		R			
b. Equity Debt	Sec 163(h)(3)(C) with TCJA mods	R			
c. Interest Tracing	Reg Sec 1.163-8T	A			
4. Charitable Contributions	Sec 170				
a. Cash	Reg Sec 1.170A-1(a)	R			
b. Non-cash	Reg Sec 1.170A-1(c)	R			
c. Vehicle	Sec 170(f)(13)	R			
d. Use of an Asset as a Contribution	Sec 170(c)	A			
e. Documentation & Substantiation	Reg Sec 1.170A-13	R			
5. Miscellaneous itemized	Sec 67((a) & (b)(1)-(12)				
a. Tier 2 – Suspended Through 2025		R			
b. Tier 1 No 2% Limit					
i. Deduction for Estate Tax (Re IRD)	Sec 691(c)	A			
ii. Gambling Losses	Sec 165(d)	A			
iii. Claim of Right	Sec 1341	A			
iv. Unrecovered Investment - Annuity/Pension	Sec 72(b)(2),(3) & (4)	A			
v. Phase-out – Suspended though 2025	Sec 68	A			
XI. CREDITS					
A. Nonrefundable					
1. Child & Dependent Care Credit	Sec 21	R			
2. Credit for the Elderly and Disabled	Sec 22	A			
3. Adoption Credit	Sec 23	A			

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4. Child and Other Tax Credit	Sec 24, Pub 972	A			
5. Interest on Certain Home Mortgages	Sec 25	A			
6. Education Credits	Sec 25A, Reg Sec 1.25A-5, Pub 970	R			
a. American Opportunity (Partially refundable)	Sec 25A	R			
b. Lifetime Learning Credits	Sec 25A	R			
7. Qualified Retirement Savers Credit	Sec 25B	A			
8. Nonbusiness Energy Property Credit	Sec 25C Extended & Enhanced by IR Act	R			
9. Residential Energy Efficient Property (Solar, etc.)	Sec 25D Extended by IR Act	A			
B. Payments and Refundable credits					
1. Tax Withheld	Sec 31	R			
2. Earned Income Credit	Sec 32, Pub 596	R			
a. Earned Income	Sec 32, Pub 596	R			
b. Credit Disallowance	Sec 32, Pub 596	R			
c. 2 or More Qualifying Individuals – Same Child	Sec 32, Pub 596	R			
d. Denial Due to Fraud	Sec 32(k)	R			
e. EIC Credit Recertification	Sec 32(k)(1)(B)	A			
f. Due Diligence	Form 8867	R			
3. Certain uses of Gas & Fuel Taxes for a Farm	Sec 34	A			
4. Premium Tax Credit	Sec 36B	R			
5. First time Home Buyer Credit (Repayment)	Sec 36	A			
6. Overpayments of Tax	Sec 37 & 6401	A			
7. Child Tax Credit		R			
8. Employee Retention Credit IRS Notices 2021-40 and 2021 -23 -ARA		R			
9. General Business Credit	Sec 38	A			
C. Other Credits					
1. Foreign Tax	Sec 27 & 901	A			
2. Plug-in Electric Vehicle (4-wheel)	Sec 30D (Include Post 8/16/22 IR Act Provisions)	R			
3. Clean Vehicle Credit (Effective 2023, IR Act)		R			

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D. Filing Status Differences Between State and Federal				
1. Registered Domestic Partners	R			
a. CA Non-Conformity MFJ & Federal Single	A			
2. Military Spouse Issues	A			
3. Nonresident spouse with no CA source income	A			
4. Common law marriages – CA Non-Conformity	A			
E. Standard Deduction	R			
F. Personal Exemption Credit	R			
G. Dependents				
1. Filing Requirements	R			
2. Kiddie Tax – CA Non-Conformity with TCJA (FTB Form 3800)	R			
H. California Adjustments – Conformity issues				
1. Educator Expenses CA Non-Conformity	R			
2. Unemployment benefits and Paid Family Leave Benefits	R			
3. California lottery winnings	R			
4. Interest on US Govt Securities & California Municipal Bond Earnings	R			
5. Above the Line Charitable Contribution (2020) California Non-Conformity	A			
6. California state income tax refund	R			
7. Social Security Benefits	R			
8. Railroad Retirement Tiers I & II	A			
9. Alimony – California Non-Conformity TC&JA	R			
10. Long Term Capital Gain – CA does not have LTCCG	R			
I. Itemized Deductions				
1. Itemizing on California but not Federal	R			
2. Charitable Contribution AGI Limit CA Non-Conformity & CARES Act	R			
3. Investment Interest Adjustments – No Foreign Tax Deduction-California Non-Conformity	R			
4. State Tax Deduction – No "\$10,000 SALT Limitation"	R			

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5. Mortgage Interest – CA Non-Conformity - Retains Pre-TCJA Limits	R			
6. Miscellaneous itemized – Tier 2 – 2% limit – CA Follows Pre-TCJA Deductions	R			
a. Employee Business Expenses	R			
b. Tax Preparation Fees	R			
c. Claim of Right – Sec 1341 \$3,000 or Less	A			
d. Legal Fees – Sec 212(1), (2), & (3)	R			
e. Investment Expenses	R			
7. SALT Cap \$10,000 Limit Workaround – AB 150 – SALT Paid at Business Entity Level (PTE)	R			
8. Itemized Deduction Phase-Out – Limit and Itemized Deductions – TCJA Suspension	A			
J. Other conformity issues-California Non-Conformity–Taxpayer First Act of 2019				
1. Health Savings Accounts	A			
2. AMT	A			
a. Tax Rates	A			
b. Exemption for Small Business	A			
3. California Qualified Stock Options	A			
4. Employer Provided Transportation Benefits – CA differences	A			
5. Expenses				
a. Cannabis – 2020 Full Expense Deductions – California Non-conformity	A			
b. Entertainment Expenses (Club Dues)	A			
c. Expense Disallowance for Substandard Housing	A			
d. Family Support Payments – Pre-TCJA R ules – IRC secs 71 & 215 apply	A			
6. American Rescue Act – CA Non-Conformity – 03/2021 – CA Automatic AGI Adjustment	A			
7. California Golden State Stimulus I & II (2021) + CA Middle Class Tax Refunds (2022)	A			
8. Losses	A			
a. Net operating losses - California Non-Conformity	A			
b. Casualty & theft losses - California Non-Conformity	A			
K. IRA differences				
1. Differences in basis	A			

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2. Difference in phase out (starting in 2007)	A			
L. Sales and exchanges				
1. Capital gains tax rate - California Non-Conformity	A			
2. Withholding on sales of real property	R			
3. 1031 Additional California Tax Form 3840 – California Non-Conformity	A			
M. Credits California Non-Conformity				
1. Earned Income tax Credit	R			
2. Joint custody Head of Household	R			
3. Credit for employer child & dependent care expenses	R			
4. Young Child Tax Credit	R			
5. Child & Dependent Care Expenses Credit	R			
6. Qualified senior head of household	A			
7. California Competes Credit	A			
8. Excess state disability insurance	A			
9. Adoption credit	A			
10. Credit for taxes paid to other states	A			
11. Renters credit	R			
12. Homeless Hiring Tax Credit (AB) 150 (HHTC)	A			
13. Main Street Business Tax Credit I & II (AB) 150 & AB 1447 -Small Business Hiring Tax Credit	A			
14. Hiring Credit for Small Businesses	A			
15. R & D Credit CA - Non-Conformity to R & D Credit	A			
N. Estimated taxes				
1. Number and percent of payments -CA Non-Conformity	A			
2. Underpayment safe harbors	A			
O. Penalties				
1. IRS First Time Abatement – CA Partial First Time Abatement Conformity AB 194	A			
2. Late Filing – Minimum Penalty – CA Non-Conformity	A			
3. Late Payment of Tax – CA Non-Conformity	A			

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4. Cost Recovery Fees	A			
5. 25% Demand to File Tax Return	A			
6. Non-economic Substance Transaction Understatement Penalty (NEST)	A			
7. Due Diligence Preparer Penalty for California Earned Income Tax Credit	R			
8. California Mandatory E-Pay Penalty	A			
9. New FTB Premium Assistance Subsidy - CA Mandatory Health Insurance	A			
10. California 2020 Mandatory Health Insurance Penalty	A			
P. Statute of Limitations				
1. General 4 Year California SOL and 3 Year Federal SOL	A			
2. Statute on Assessment of Refunds	A			
3. Statute on Final Federal Determinations	A			
Q. Non-resident issues				
1. Sourcing payments for:				
a. Covenant not to compete	A			
b. Pensions (moving into and out of state)	A			
c. Installment sales	A			
d. Like kind exchanges	A			
e. Income from a trade or business	A			
2. Sourcing deductions for nonresidents				
a. Alimony deduction	A			
b. Net operating losses	A			
c. Passive activity losses	A			
d. Part year resident	A			
3. Servicemembers				
a. Non-California domicile stationed in California	A			
b. California domiciled stationed outside state	A			
R. Signature Requirements and E-Filing Requirements				
1. New FTB 3912 Power of Attorney – Active Representatives on File letter	A			

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2. E-signatures – FTB 8879 and FTB 8453 E-File Authorization Forms	A			
3. California Mandatory E-Filing Requirement- 1 or more returns using tax prep software	A			
4. Power of attorney procedures FTB Form 3520 – Submit Electronically MyFTB or by Mail	A			
A. Sales and Use Tax Collection				
1. Out of State Purchases, in Person, by Phone, Internet Taxable to CA	A			
2. Use Tax Reporting and Look-up Table	A			
3. California Department of Tax and Fee Administration (CDTFA)	A			
4. California Office of Tax Appeals	A			
B. Independent Contractor – LP's ,LLP's ,LLC's exempt from 1st Year Franchise Tax				
1. CA Penalties -Taxpayer & Adviser -Willful Misclassification SB 459	R			
2. EDD Common Law Test – CA New A,B,C Employee Test – Dynamex Case	R			
3. Paycheck Protections Program- PPP Loan Forgiveness (AB) 1577 (CARES Act Conformity)	A			
4. Paycheck Protection Program - CA Business Expense Deductions– AB 80 – 04/29/21	A			
5. IRS Form 1099-NEC – FTB Filing requirement for California	A			
6. Unique Statutory Employees and Non-Employees	R			
7. Independent Contractor Reporting Requirements -AB5-Revisions	A			
C. Voluntary Contributions to Various Funds	A			
D. SDI & VPD Issues – What They Are, Excess Treatment and Deductibility	R			
E. California Depreciation				
1. Sec 199A Deduction – CA Non-Conformity	A			
2. When a Form 3885A is and is Not Required – CA Auto Depreciation Non-Conformity	A			
3. Changing Depreciation Methods - Bonus Depreciation – California Non-Conformity	A			
4. MACRS Differences IRC Section 179 Expense \$25,000 California Non-Conformity	A			
5. ACRS Sometimes Shows Up on Federal but Not on State	A			
F. ACA – CA application				
1. Uninsured Penalty	R			
2. CA Additional PTC	R			
G. Capitalization & Repair Regs – CA Conforms	A			

Provider Compliance Form

In an effort to assist individuals in finding and identifying approved courses presented by approved providers, providers must agree to the following standards.

Provider agrees to the following:

1. We will use only pre-approved CTEC disclosures as directed.
2. We will meet Course Presentation standard # 2 by distributing stated information to all students prior to registration.
3. We will submit education electronically to CTEC within 30 calendars days between January 16 and June 30 and within 10 business days for any other period within the calendar year in which the student completes the course as outlined in CP06 - Provider Reporting Requirement.
4. We will evaluate courses as outlined in CP08 -Student Course Evaluations with an evaluation form or some other means, of which will be disclosed to CTEC.
5. We will distribute a certificate of completion to all successful graduates. This certificate will include the required information identified in policy CP11 -Completion Certificate and noted in Provider Reporting #1. (Providers should set up an online reporting timetable with students. For example: Students will be reported online within 10 business days.)
6. We will designate a CTEC Administrator who will represent our institution with CTEC and will inform CTEC of any changes as outlined in CP12 -Provider CTEC Administrator/On-Site Coordinator.
7. We will only offer courses for which we are approved.
8. The provider acknowledges to agree and abide by CP32 – Course Update Guidelines.
9. We understand that it is our responsibility to maintain an understanding of all CTEC policies that pertain to providers.

Provider acknowledges following:

10. We have read and will abide by the entire provider policies included on the CTEC website.
11. More specifically, for self-study courses, we are aware of the requirements:
 - Pertaining to use of government and general publications (Policy CP24)
 - That CE credits are determined by either using the word formula or pilot testing methods (Policy CP13).
 - For interactive review questions (Policy CP13(n))
 - That the course material, exam and review questions cannot be over-simplistic, confusing or simplistic and must be technically correct and current. In addition, the review and exam questions cannot be look-up type questions. (Policy CP23)
12. The California Business & Professions Code Chapter 14 Sections 22251-22259 requires that all California Registered Tax Preparers complete a 60-hour qualifying course and 20 hours of annual continuing education.

Signature

Name (Print)

Title

Date

SAMPLE STUDENT COURSE EVALUATION FORM

[QE Provider Name]
[CTEC-issued Course Number]]
[Course Name]

Instructions: Please comment on all of the following evaluation points for this course and circle a number grade, using a 1-5 scale, with 5 being the highest.

- Were the stated learning objectives met?..... 5 4 3 2 1
- Were the course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?..... 5 4 3 2 1
- Was the time allocated to learning adequate?..... 5 4 3 2 1
- Were the facilities/equipment appropriate (if applicable)?..... 5 4 3 2 1
- Was the course syllabus or handout materials satisfactory?..... 5 4 3 2 1
- Were the audio and visual materials effective?..... 5 4 3 2 1
- If applicable, were individual instructors knowledgeable and effective?
- Instructor (enter name) 5 4 3 2 1
- Instructor (enter name) 5 4 3 2 1

Number of hours to complete the course (*Self-study only*).....

Part of the course you found **most** beneficial: _____

Part of the course you found **least** beneficial: _____

Additional comments: _____

At the conclusion of the course would you like us to contact you about your comments?
 YES NO

Name: _____ Phone: _____

Please turn in at the conclusion of the course.

(Sample Certificate)

DO NOT SUBMIT THIS
Use this as a template to create your own certificate.

California Tax Education Council
(Replace with your school name)

Provider address

Location of presentation (If course was not presented at a physical location, use “self-study” or “webinar” as appropriate.)

Presents to:

(Insert student name)

For Completion of Basic Income Tax Course
(45-hours Federal & 15-hours State)

CTEC Course Number: 0000-QE-0001

Completion Date

Instructor Signature

Sample notification to your students:

PROVIDER NOTIFICATION TO NEW PREPARERS

Background: All QE CTEC approved providers are required to provide students with a copy of CP36-01 – Provider Notification to New Preparers, upon completion of your 60-hour qualifying education course.

IMPORTANT: Just because you successfully completed the 60-Hour qualifying education course does not permit you to prepare tax returns in the state of California. You must also complete the registration process with the California Tax Education Council (CTEC). Carefully read the instructions below to complete that process.

Now that you have successfully completed the 60-hour qualification education course, you have 18 months from the completion date listed on your completion certificate provided by your education provider to register with CTEC. If you do not register with CTEC within 18 months, you will be required to complete another 60-hour qualifying education course before being able to register. Any continuing education completed before an individual's CTEC registration cannot be used towards the renewal registration requirements.

CTEC registrations MUST be completed online at <https://www.ctec.org/>. You will need the following to complete your registration: An online application for new preparers; a background check and fingerprinting procedure (Live Scan); a \$5,000 tax preparer bond; a valid IRS PTIN; and payment of registration fee of \$33 with a Visa, Master Card or Debit card.

CAUTION - YOU HAVE TWO REGISTRATION OPTIONS

- 1. If you register as a new preparer before November 1** – you are registering for the cycle year ending on October 31 of that year. **Example:** If you register as a new preparer on October 15, 2023, that registration is only valid through October 31, 2023. You would be required to take 20 hours of continuing education sometime between October 15, 2023, and October 31, 2023 to renew your registration for the next registration cycle.
- 2. If you register as a new preparer after October 31** – you are registering for the next cycle year beginning November 1 of the current year and ending on October 31 of next year. **Example:** If you register as a new preparer on November 2, 2023, your registration is valid through October 31, 2024. From November 2, 2023 through October 31, 2024, you will be required to take 20 hours of continuing education from a CTEC approved provider in order to meet the renewal requirements for the next registration cycle, which will begin on November 1, 2024.

Here are some important registration reminders:

- CTEC's registration year runs from November 1st to October 31st of the following year.
- After your initial registration, you must complete 20 hours of continuing education annually from a CTEC approved provider and renew your registration with CTEC by October 31st each year.
- There is a late renewal period that runs from November 1st through January 15th of the following year. If you renew during that time period, a late registration fee will apply. Remember, you are not permitted to prepare taxes during this late renewal registration period.
- If you fail to renew by January 15th of any given year, you will be required to retake the 60-hour qualifying education course from a CTEC approved provider; complete an online application for new preparers; complete a background check and fingerprinting procedure (Live Scan); have a \$5,000 tax preparer bond; have a valid IRS PTIN; and, register as a new preparer.