

60-Hour Qualifying Education Syllabus

Course Description: A+ Tax Educators' online exam will prepare you to begin a career as a registered tax preparer. Using the actual materials put out by the IRS and FTB for tax professionals is the best way to learn the basics of tax preparation. This class covers 45 hours of federal issues and 15 hours of California state issues.

Instructions:

- Download and then read the SYLLABUS link indicated below. The syllabus provides the links to the IRS publications and the Franchise State Tax Board booklets.
- Once A+ has received payment from Paypal, an e-mail is sent to the e-mail address used for the Paypal account. That e-mail will have the exam, answer sheet, and course evaluation form.
- Fill in your answers on the Answer Sheet and Complete the Course Evaluation Form.
- Fax your answers and the course evaluation form to: A+ Tax Educators at 619.374.2902 or mail them to: A+ Tax Educators, 1081 Camino del Rio South, Ste. 213; San Diego, CA 92108. [Note: Your exam cannot be considered complete without the Course Evaluation Form.
- Your certificate of completion will be mailed to you if you attain a passing score (70% or better) on the combined State and Federal Exam. The certificate will allow you to register for the coming tax year.

Learning Objectives: Learning objectives are identified below with the topics they pertain to.

Course Materials:

For Federal tax issues, read and then review the following. Use worksheets from the booklets to figure the sample problems when directed by the exam.

Publication 17

<http://www.irs.gov/pub/irs-pdf/p17.pdf>

Moving Expenses

<http://www.irs.gov/pub/irs-pdf/p521.pdf>

Schedule A Form

<http://www.irs.gov/pub/irs-pdf/f1040sa.pdf?portlet=3>

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Publication 970 Tax Benefits for Education

<http://www.irs.gov/pub/irs-pdf/p970.pdf>

Chapter 7, “Coverdell Savings Account”

Publication 535 Business Expenses

<http://www.irs.gov/pub/irs-pdf/p535.pdf>

2009 Instructions for Schedule C

<http://www.irs.gov/pub/irs-pdf/i1040sc.pdf>

Publication 334 Tax Guide for Small Businesses

<http://www.irs.gov/pub/irs-pdf/p334.pdf>

Chapters 1-8

Publication 1779 Independent Contractor or Employee

<http://www.irs.gov/pub/irs-pdf/p1779.pdf>

Self-Employment Tax

<http://www.irs.gov/businesses/small/article/0,,id=98846,00.html>

Instructions for 8275-R

<http://www.irs.gov/pub/irs-pdf/i8275r.pdf>

Form W7P

<http://www.irs.gov/pub/irs-pdf/fw7p.pdf>

California Tax Education Council’s Tax Preparer Code of Conduct

<http://www.ctec.org/index.asp?pid=7>

Form 8867

<http://www.irs.gov/pub/irs-pdf/f8867.pdf>

For state issues, read and then review the following. Use worksheets or forms from the booklets to figure sample problems when directed.

California 540 and 540A 2009 Personal Income Tax Booklet

http://www.ftb.ca.gov/forms/2009/09_540bk.pdf

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FTB 1001 Supplemental Guidelines to California Adjustments

http://www.ftb.ca.gov/forms/2009/09_1001.pdf

FTB 1031 Guidelines for Determining Resident Status

http://www.ftb.ca.gov/forms/2009/09_1031.pdf

FTB 1144 “Power of Attorney”

<http://www.ftb.ca.gov/forms/misc/1144.pdf>

EDD 231Y Information Sheet

http://www.edd.ca.gov/pdf_pub_ctr/de231.pdf

FTB 1100

<http://www.ftb.ca.gov/forms/misc/1100.pdf>

Legal Ruling No. 84

<http://www.ftb.ca.gov/law/rulings/active/lr084.html>

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Frequently Asked Questions

How does the course work?

This is how the course works...Go to the course website, click the "Buy Now," button and follow the instructions on the screen. If you do not have a Pay pal account, you will need to set up one. (A Pay pal account is absolutely free.) Once your course is paid for, you will receive an e-mail. Please check your JUNK or SPAM mail, often our e-mails are directed to those areas because we are not in your address or contact area. The e-mail may look like a Pay pal receipt but you will see "MATERIAL ATTACHED" in the subject header. You will have links to the publications, an attachment of the course exam, answer sheet and course evaluation. The exam is open book and open notes. Fill in the answers on the answer sheet, complete the course evaluation and fax to the number listed on the answer sheet.

What is the difference between A+ Tax Educators and the other courses?

There is no difference between our course and any other. Our course is approved by CTEC and meets all of their standards. You can take this course at your own pace. It is the same as any live course. You have 6 months to answer the 538 question exam which is open-note and open-publications.

I paid for the course. How do I get my materials?

If you purchase the 60-hour course for \$166.99, you will receive an e-mail with your course materials attached. The e-mail will come from myaccountantsandiego@sbcglobal.net Sometimes the e-mail will be misdirected to the buyer's junk or spam folder. Please check your folder. If you have not received your materials after 24 hours, e-mail myaccountantsandiego@sbcglobal.net to find out if there is a problem.

If you purchased the 60-hour course for

What happens after I take the course?

Once you complete the course, it normally takes 48 hours for A+ to grade your exam. We grade on a pass or fail basis. You are allowed to miss 162 questions and still pass the course. If you fail, you will receive a second chance to pass the exam. When you pass, we key your information into the CTEC database. You will receive a Certificate of Completion either by US mail or fax. You will need to purchase an insurance bond. A+ recommends www.simplebond.com because Simplebond has access to A+'s database. Just enter in "A+" in the Simplebond reference code area on their site. Once you have your bond information, you can register with CTEC online at www.ctec.org or by US Mail.

Is the exam hard?

The exam requires basic math and reading skills. It consists of 538 questions. If you have worked with taxes before, you may not need to reference the publications as frequently.

What is a CRTP?

A CRTP is a CTEC registered tax preparer. A CRTP has met all of CTEC's requirements by taking an approved 60-hour course initially and all required 20-hour continuing

I have prepared taxes for years, why am I required to take the 60 hour course?

In 1996 the California Legislature passed the Tax Preparers Act, Business and Professions Code 22250-22259, which regulates tax preparers.

A tax preparer is defined as "a person who, for a fee, assists with or prepares tax returns for another person or who assumes final responsibility for completed work on a return on which preliminary work has been done by another person, or who holds himself or herself out as offering those services."

When a person prepares a tax return, for a fee, without the appropriate lawful designation, he or she could be cited and fined up to \$5,000 for each illegally prepared tax return. According to California Business and Professions Code 22253.2, the Franchise Tax Board may notify the California Tax Education Council when it identifies an individual who has violated the law. The Franchise Tax Board pursuant to an agreement with the California Tax Education Council, may do any of the following: (1) Cite individuals preparing tax returns in violation of subdivision (a) Section

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\$241.99 you will receive hard copies of all course material by US Mail in 5 to 7 days. If you have not received your materials after 10 days, send e-mail to

myaccountantsandiego@sbcglobal.net

so we can resolve the problem.

education courses, has the required insurance bond, and is up to date on the annual CTEC fees.

What type of job can I get after becoming a CRTP?

You may qualify for an entry level position at tax practices in the state of California. For CRTPs with years of experience, you may qualify for a higher level position.

22253. (2) Levy a fine of up to five thousand dollars (\$5,000) per violation. (3) Issue a cease and desist order, which shall remain in effect until the individual has come into compliance with the provisions of paragraph (1) of subdivision (a) of Section 22253. Visit www.ctec.org for more details.