

## Sample Template: Nano Learning Promotional Material for an External Audience

All sponsors must submit a copy of their promotional materials. Some examples include:

- Invitation
- Brochure
- Catalog of course
- Web site screen shots
- Postcards
- Email
- Announcement letters

When submitting the promotional materials with your application, label all required elements as shown in the following sample template:

- 1. Learning objectives
- 2. Instructional delivery methods
- 3. Recommend CPE credit and recommended field of study
- 4. Prerequisites
- 5. Program level
- 6. Advance preparation
- 7. Program description
- 8. Course registration and, where applicable, attendance requirements
- 9. Refund policy for courses sold for a fee or cancellation policy
- 10. Complaint resolution policy
- 11. Official NASBA sponsor statement (explaining final authority of acceptance of CPE credits)

Learning objectives can be addressed in a variety of ways from a descriptive paragraph to a bulleted list.

Instructional delivery method should be specifically identified as the NASBA-approved delivery methods: Group Live, Group Internet Based, QAS Self Study, Nano Learning and Blended Learning.



## NATIONAL REGISTRY OF CPE SPONSORS



Prerequisites must be specific. If there are no prerequisites, state "none" on the promotional materials. Programs classified as intermediate, advanced and update inherently build upon a prerequisite experience or education.

Advance preparation should be specifically stated. If there is none, state "none" on the promotional materials.

If the program is free of charge, then stating "No fee" would address the refund policy requirement; however, a cancellation policy is still required.

For sponsors who do not wish to include specific policies on promotional materials, a suggested solution is to use:

"For more information regarding refund, complaint and program cancellation policies, please contact our offices at xxx.xxx.xxx."

The term "complaint" can be replaced with "concerns."





## **Promotional Materials (External)**

## Timing and Reporting of Business Expenses for Tax Purposes

The Best of the Best's Timing and Reporting Series will help reinforce key concepts in business expenses for tax purposes. This program will provide the general rules for deducting business at travel expenses, how to treat business and travel expenses for tax purposes and how to treat meals and entertainment costs for tax purposes.
Participants will be able to: 1
• Choose the appropriate tax result for a given timing or tax reporting situation.
To register for this session, go to <a href="https://www.bestofthebest.org">www.bestofthebest.org</a> enter Course ID: 7652567
Participants will earn 0.2 CPE credits in the field of study of taxes.
Additional Information
Prerequisites: There are no prerequisites for this session.
Advanced Preparation: None 6
Program Level: Basic 5
Delivery Method: Nano Learning 2
Refunds and Cancellations: Refunds will be issued for courses that have not been initiated. No refunds will be issued for courses that are currently in progress or completed.  For more information regarding refund, complaint, and/or program cancellation policies please contact our offices at 615-867-5309.

Best of the Best is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: <a href="https://www.nasbaregistry.org">www.nasbaregistry.org</a>.