Author/Reviewer Biography/Resume

Applicants must submit sufficient documentation to establish the qualifications of each applicable course author, developer, instructor, and content reviewer. Biographies/resumes for both the course author/developer/instructor and the course reviewer are required for submission with an application. This documentation is used to support compliance with the requirements of Section 4, Paragraphs 4.01-4.03.1. This documentation is meant to establish that course authors/developers/instructors are qualified in the content area and in instructional strategies. It is also meant to ensure that individuals acting as the course reviewers have subject matter knowledge and are separate from the development team. A biography, resume, curriculum vitae, or comparable written documentation may be used if it contains enough detail to establish the individual's relevant qualifications. Links to webpages or LinkedIn profiles should not be submitted as the sole evidence of qualifications because the documentation must be retained and available for review. Applicants should provide a stable document containing the relevant qualification information. The content reviewer must be independent of the development of the content being reviewed. A person who developed specific course content may not serve as the content reviewer for that same content. It is the responsibility of the organization to review biography/resume documentation prior to submission to be sure it is compliant with the requirements of the Standards. Please see below for more information and guidelines regarding the biography/resumes.

* Formal learning programs under the 2026 Standards are group programs, self study programs, or blended learning programs. For purposes of this application, the Registry uses "delivery method" to refer to the formal learning program type, including any applicable sub-delivery method such as Nano Learning or QAS Self Study, for which the organization is seeking approval and must demonstrate compliance with the applicable Standards.

Authors/Developers/Instructors

- Each learning activity must be developed by one or more subject matter experts. The content developer must be competent and current in the subject matter and skilled in the use of appropriate instructional strategies and technology. For group and blended learning programs, instructors must be qualified with respect to program content and the instructional strategies used.
- Where the subject matter expert is a CPA or tax attorney, please provide the exact first and last name attached to their license, the current and active license number, and the district/state in which the license is held.

- Where the subject matter expert is an enrolled agent acting in such capacity for tax programs, please include the enrolled agent number along with the exact first and last name aligned with it.

Reviewers

- Each learning activity must be reviewed by one or more qualified content reviewers other than those who developed the content being reviewed. Reviewer documentation should demonstrate subject matter expertise related to the course content and confirm that the reviewer was not involved in developing the content reviewed.
- Where the subject matter expert is a CPA or tax attorney, please provide the exact first and last name attached to their license, the current and active license number, and the district/state in which the license is held.
- Where the subject matter expert is an enrolled agent acting in such capacity for tax programs, please include the enrolled agent number along with the exact first and last name aligned with it.
- In the case that there is more than one instructor for a course, each individual may review the other's content, but each person cannot review their own material. A statement must be provided within the submitted documentation explaining this circumstance.

Courses with Auditing, Accounting, or Taxes Fields of Study

- The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an "active" CPA license in a U.S. jurisdiction) is required in the development of every program in accounting and auditing.
- The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active CPA license or the equivalent of an "active" license in a U.S. jurisdiction) is required in the development of each program in the field of study of taxes.
- In the case of the subject matter of international taxes, the participation of the equivalent of an "active" licensed CPA for the international jurisdiction involved may be used where applicable.

  As long as this requirement is met at some point during the development process, a program would be compliant. Whether to have this individual involved during the development or the review process is at the CPE program sponsor's discretion.

  Please see below for examples of author/ developer/ instructor and course reviewer biographies. These examples are illustrative only and are not intended to limit the type or format of documentation an organization may submit, provided the documentation sufficiently demonstrates the individual's applicable qualifications under the Standards.

Author/ Developer/ Instructor Example

Jane is currently a Tax Specialist and instructor for Best of the Best. She has over 15 years of experience in the areas of tax analyst, tax compliance officer, tax resolution specialist, and is a Certified Public Accountant (CPA License #: 000000) in the state of Tennessee. Jane has led quarterly training as well as instructed in many workshops and conferences throughout her career.

Johnny Buck acts as Professor and Tax Specialist at Best of the Best. Johnny has dedicated his career to working in the field. He holds many credentials, including Enrolled Agent, Certified Public Accountant (CPA License #: 000000) in the state of Tennessee and North Carolina, and Certified Management Accountant. Johnny has also worked as an adjunct instructor at Best of the Best University over the last 10 years.

Reviewer Example

Penny Cash acts as a course reviewer. Penny has worked as a Tax Analyst at Best of the Best for the last 5 years. To ensure that the program is accurate, current, and addresses the stated learning objectives, Penny is not involved in the development of any course she reviews. Reviews occur before the first presentation of the program and again after each significant revision of the CPE program.