



Descriptive/Promotional Materials Instructions

As part of the National registry application process, applicants must submit representative descriptive/promotional materials. These materials should demonstrate how the organization will disclose the significant features of a program in advance, consistent with requirements of [Section 8](#) of the [2026 Standards](#). These materials are meant to provide advanced notice to potential participants when determining if the program is suitable for their CPE requirements. This documentation also communicates, where applicable, that the organization is registered with NASBA as a sponsor of continuing professional education on the National Registry of CPE Sponsors. Descriptive/Promotional Materials should be exemplary of the course submitted for your review. Please see below for more information and guidelines regarding Internal and External Descriptive/Promotional Materials.

Examples of Descriptive/Promotional Material Formats include but are not limited to ([Section 8, Paragraph 8.01.1](#)):

- Email
- Course Flyer
- Web Site Screen Shots
- Announcement Letters
- Brochure
- Direct Mail
- Electronic Notifications

Definitions

External Course: A course which anyone can take, regardless of organization affiliation.

Internal Optional Course: A course provided only to internal employees, but it is optional to enroll in.

Internal Mandatory Course: A course provided only to internal employees and attendance is mandatory.

**Applicants should not use the National Registry of CPE Sponsors Logo or represent themselves as registered sponsors before sponsorship has been approved.



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Required Components:

The table below outlines which components are required for External, Internal Optional and Internal Mandatory courses.

Component	External Course	Internal Optional Course	Internal Mandatory Course
Learning Objectives	X	X	X
Formal Learning Program/Delivery Method	X	X	X
Recommended CPE Credit	X	X	X
Recommended Field of Study	X	X	X
Prerequisites	X	X	X
Advance Preparation	X	X	X
Program Knowledge Level	X	X	
Program Description	X	X	
Course Registration Information	X		
Attendance Requirements (where applicable)	X		
Refund/Cancellation Policy	X		
Complaint Resolution Policy	X		
Official NASBA Sponsor Statement	X		



Learning Objectives ([Section 3, Paragraph 3.01](#))

Course learning objectives can be presented in a descriptive paragraph or a bullet list. The learning objectives should be clearly identifiable and materially consistent with the objectives reflected in the course content materials.

- Applicants should identify one learning objective for each Nano Learning program, consistent with the Standards' definition and requirements for Nano Learning. ([Section 1- Nano Learning Program](#))

Delivery Method

The descriptive/promotional materials should identify the applicable instructional delivery method consistent with the program design and the application category. The following delivery methods are recognized under the 2026 Standards,

- Group
- Self Study
 - QAS™ Self Study
 - Traditional
 - Adaptive
 - Nano Learning
- Blended Learning

Recommended CPE

The recommended CPE credit should be consistent with the certificate of completion, program list, and retained program documentation. Material inconsistencies may require clarification. When courses offer multiple fields of study per program, each field of study must be broken down by CPE credit. In addition to the breakdown of CPE credit dispersal, the total amount of CPE credit that can be earned for that course must also be clearly identified.

- For Group programs offering concurrent sessions, list the CPE credit using “up to XX CPE credits,” to reflect this course layout. ([Section 8, Paragraph 8.01.1](#))
- Adaptive QAS™ Self Study programs using an individual participant tracking system to determine the recommended CPE credit should represent the CPE credit range on the descriptive/promotional materials.
Example: “CPE Credit: Up to [X] CPE credits. Actual CPE credit awarded may vary based on the participant’s verified completion time through the adaptive learning program.”
- Because Nano Learning programs are designed to address a single learning objective and may be awarded only 0.2 CPE, each Nano Learning program should identify one recommended field of study.



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- Blended Learning programs/courses must show the breakdown of how much CPE will be earned in both the asynchronous and synchronous components. The total CPE credits (asynchronous CPE + synchronous CPE) earned must also be noted. ([Section 8, Paragraph 8.01.1](#))

Recommended Field of Study

This distinction must match the same field of study reflected on the certificate of completion and the program list. When courses offer multiple fields of study per program, each field of study must be broken down by CPE credit. In addition to the breakdown of CPE credit dispersal, the total amount of CPE credit that can be earned for that course must also be clearly identified.

- Multiple fields of study are not accepted for Nano Learning courses.
- Consult the [Fields of Study](#) document for a list of approved distinctions.

Prerequisites ([Section 3, Paragraphs 3.02 and 3.02.1](#), [Section 8, Paragraph 8.01.2](#))

Course prerequisites and advance preparation are two separate requirements for programs, not one in the same.

Course prerequisites reference specific content knowledge that a participant must have exposure to prior to enrolling in a program. This prior knowledge may have come from formal education, or practical real-life experiences. If the course has no prerequisites, the Descriptive/Promotional Materials should state “none,” for this distinction. Certain knowledge levels require that prerequisites are stated. Please see the chart below for an outline of this requirement.

Knowledge Level	Prerequisites
Basic	Identify if applicable; otherwise state “none.”
Intermediate	Clearly identify prerequisite education, experience, and advance preparation.
Advanced	Clearly identify prerequisite education, experience, and advance preparation.
Overview	Identify if applicable; otherwise state “none.”
Update	Clearly identify prerequisite education, experience, and advance preparation.



Advance Preparation ([Section 3, Paragraphs 3.02 and 3.02.1](#), [Section 8, Paragraph 8.01.2](#))

Course prerequisites and advance preparation are two separate requirements for programs, not one in the same.

The identified advanced preparation for a course references anything that the participant must have in place prior to beginning an enrolled program. This could include specific computer programs or platforms or acquiring specific materials needed to complete the course. Pre-reading requirements for participants to complete before the program begins should also be listed in this section. If the course does not require advanced preparation, the descriptive/promotional materials should state “none,” for this distinction.

Knowledge Level	Advanced Preparation
Basic	Identify if applicable; otherwise state “none.”
Intermediate	Clearly identify prerequisite education, experience, and advance preparation.
Advanced	Clearly identify prerequisite education, experience, and advance preparation.
Overview	Identify if applicable; otherwise state “none.”
Update	Clearly identify prerequisite education, experience, and advance preparation.

Program Knowledge Level ([Section 3, Paragraphs 3.01.1, 3.02, and 3.02.1](#))

The program knowledge level must be identified as one of the NASBA-approved levels. Each program should identify the most appropriate knowledge level using one of the knowledge level descriptors recognized in the Standards:

- Basic
- Intermediate
- Advanced
- Overview
- Update

Program Description

The program description should include a brief summary of the course/program content. If there is specific information about course/program dates, location, etc. include it in this section.

- Blended Learning programs should include descriptive information concerning both the synchronous and asynchronous components of the course.



Course Registration Information/ Attendance Requirements

(Section 8, Paragraph 8.01.1)

It must be clear how a participant can register/enroll in the course/program. It is acceptable to put a place holder for this component on the descriptive/promotional materials if a specific link/contact does not exist at the time of submitting your application. Attendance requirements should also be outlined when applicable.

- Group programs offered in-person and online simultaneously should put this information on the descriptive/promotional materials so that potential participants understand the options and how to register for each.

Refund/Cancellation Policy (Section 8, Paragraph 8.01.1)

The Refund and Cancellation Policies should match that which is written in the organization's Administrative Policies. If a refund policy does not apply because your programs are offered internally for employees only, please state that the policy is not applicable; however, a cancellation policy is still required.

Complaint Resolution Policy (Section 8, Paragraph 8.01.1)

The Complaint Resolution Policy should match what is written in the organization's Administrative Policies. This policy must contain specific contact information for participants to use when needing to communicate a concern/complaint. It should also explain how the organization will address submitted complaints.

Official NASBA Sponsor Statement

The Official NASBA Sponsor Statement must be written in its entirety and without alteration. Be sure that the organization name inserted into the statement matches exactly the organization name submitted in the application.

“(Insert the organization's name) 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 web site:

www.nasbaregistry.org”

*Please note that official use of the National Registry of CPE Sponsor's Logo is prohibited until official sponsorship has been granted.



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*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.

*Sample language and examples are provided for guidance and are not the only acceptable way to satisfy the applicable Standards.

*For examples of Group program Descriptive/Promotional Materials, please see pages 8-9 below.

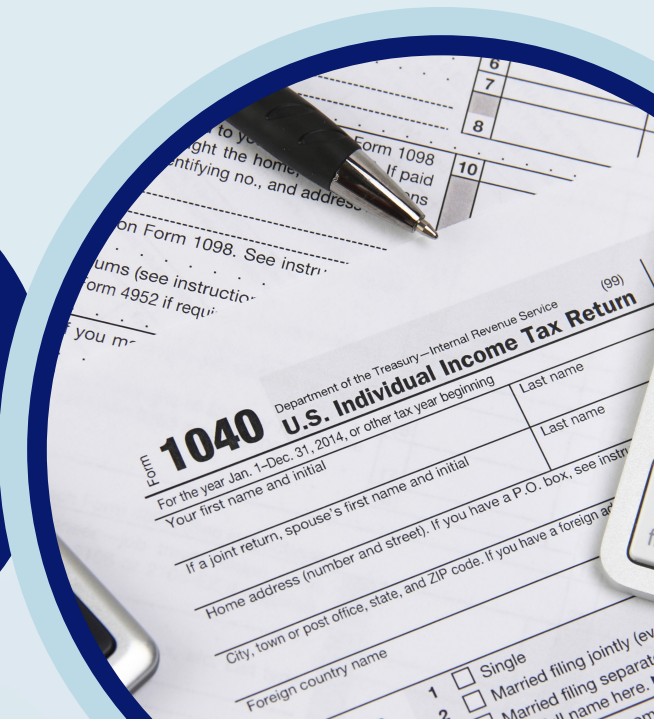
Page 8: Internal Descriptive/Promotional Materials

Page 9: External Descriptive/Promotional Materials

Course:

Federal Tax Update 2026

Location: Virtual



This Group program will cover the biggest income tax changes enacted for 2026. The course will cover such topics as the tax penalties under the Affordable Care Act, the rising tax brackets, standard deductions, and contribution limits. Join leaders in the industry, Jane Doe and Johnny Buck as they discuss these topics and how they relate to you and your clients. In order to be awarded the full credit hours, you must be present for the entire program and complete the participant engagement and completion verification activities.

CPE Credits: 3

Field of Study: Taxes

Learning Objectives:

- ✓ Identify the standard deductions for each filing status
- ✓ Calculate the new rates for the earned income tax credit
- ✓ Analyze the gift and estate tax and how it is tied to inflation

Delivery Method:

Group

Program Level: Basic

Prerequisites: None

Advanced Preparation: None



Course: Federal Tax Update 2026

Location: Nashville, TN

This Group program will cover the biggest income tax changes enacted for 2026. The course will cover such topics as the tax penalties under the Affordable Care Act, the rising tax brackets, standard deductions, and contribution limits. Join leaders in the industry, Jane Doe and Johnny Buck, as they discuss these topics and how they relate to you and your clients. In order to be awarded the full credit hours, you must be present for the entire program and complete the participant engagement and completion verification activities.

CPE Credits: 3

Field of Study: Taxes

Learning Objectives:

- ✓ Identify the standard deductions for each filing status
- ✓ Calculate the new rates for the earned income tax credit
- ✓ Analyze the gift and estate tax and how it is tied to inflation

Delivery Method:

Group

Program Level: Basic

Prerequisites: None

Advanced Preparation: None

To Register: Visit www.b&b.org
or Call XXX-XXX-XXXX

Refunds, Cancellations, and Complaints:

Refunds & Cancellations: This course is offered free of charge. Therefore, there are no refunds given. In the event that Best of the Best, LLC must cancel a course, participants will be contacted via the email address submitted in their personal account.

Complaint Policy:

For complaints or concerns, contact Johnny Buck at XXX-XXX-XXXX. A response will be sent within 3-5 business days.

Best of the Best, LLC 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: www.nasbaregistry.org

