Descriptive/Promotional Materials Instructions

Descriptive/Promotional Materials are required for submission with an application. The purpose of this documentation is to satisfy the requirements of Standard 12. 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 lets a CPA know that the organization providing the program is an approved NASBA sponsor. 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:

- Email
- Course Flyer
- Web Site Screen Shots
- Announcement Letters
- Brochure

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.

**Logos should not be inserted in the descriptive/promotional materials prior to sponsorship approval.

Required Components:

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

Component	External Course (Template on pg. 7)	Internal Optional Course (Template on pg. 8)	Internal Mandatory Course
Learning Objectives	X	X	X
Instructional 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/ Attendance Requirements	X		
Refund/Cancellation Policy	X		
Complaint Resolution Policy	X		
Official NASBA Sponsor Statement	X		

Learning Objectives

Course learning objectives can be presented in a descriptive paragraph or a bullet list. It must be clear that they are the course learning objectives, and they must match the objectives which are present in course content materials.

- Nano Learning courses should only have 1 learning objective per course. (Standard 10)

Delivery Method

The instructional delivery method must be identified as one of the NASBA-approved delivery methods:

- Group Live
- Group Internet Based
- QAS™ Self Study
- Nano Learning
- Blended Learning

Recommended CPE

This value must match the same recommended CPE credit reflected on the certificate of completion and on 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.

- For Group Live and Group Internet Based programs offering concurrent sessions, list the CPE credit using "up to XX CPE credits," to reflect this course layout. (Standard 12-01)
- Multiple fields of study are not accepted for Nano Learning courses and can only be offered for 0.2 CPE. (Standard 16)
- 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.

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 (Standards 3-01 & 12-02)

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 Required
Basic	No
Intermediate	Yes
Advanced	Yes
Overview	No
Update	Yes

Advance Preparation (Standard 12-02)

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.

Program Knowledge Level (Standard 2-01)

The program knowledge level must be identified as one of the NASBA-approved levels. Only one knowledge level can be applied per course/program. It is not compliant to list the knowledge level as anything other than the descriptors below:

- 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 (Standard 12-01)

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.

Refund/Cancellation Policy (Standard 12-01)

The Refund Policy should match that which is written in your organization's Administrative Policies. If you have no refund policy because your programs are offered internally for employees only, please state so; however, a cancellation policy is still required.

Complaint Resolution Policy (Standard 12-01)

The Complaint Resolution Policy should match what is written in your organization's Administrative Policies. This policy must contain specific contact information for participants to use when needing to communicate a concern/complaint.

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.

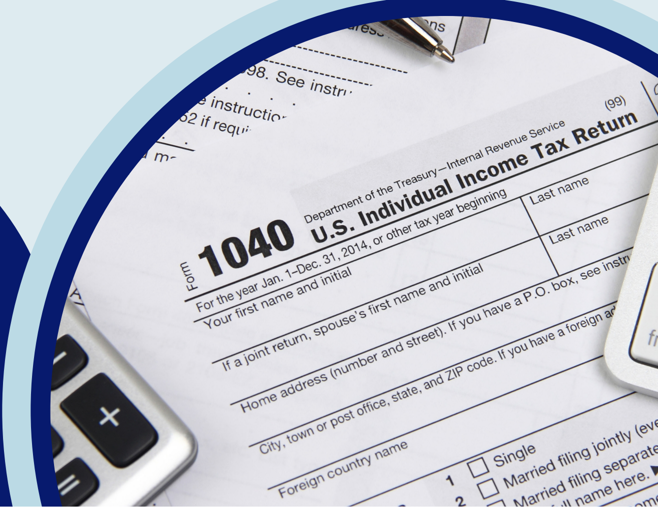
"(Insert your organization's name) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its web site: www.nasbaregistry.org"

**A Descriptive/Promotional Materials template for external courses can be found on page 7 of this document.

**A Descriptive/Promotional Materials template for optional internal only courses can be found on page 8 of this document.

Best of the Best, LLC

**This template is for external only courses.



Course:

Federal Tax Update 2026

Location: Virtual

This Group Internet Based 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 you must respond to all polling questions asked during the program.

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 Internet Based

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, please contact our offices at XXX-XXX-XXXX.

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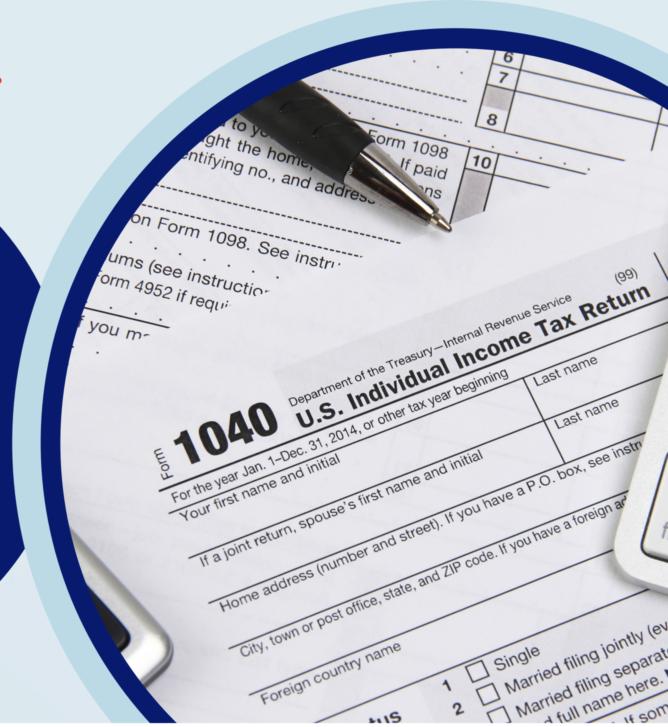
Best of the Best, LLC

**This template is for internal only courses.

Course:

Federal Tax Update 2026

Location: Virtual



This Group Internet Based class 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 you must respond to all polling questions asked during the program.

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 Internet Based

Program Level: Basic

Prerequisites: None

Advanced Preparation: None