



# GLOBAL'ED VIRTUAL UNIVERSITY

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## IRS Continuing Education Courses

### Online Regulatory Exam Preparation

GlobalED Virtual University is a Multistate and National Online prelicensing, exam preparation and continuing education provider for the financial services industry. Rules, regulations and education requirements vary dramatically from one service sector to another. Many state insurance regulators micro-manage the prelicensing while others ignore it.

The Internal Revenue Service has no pre-examination education requirements governing preparation courses for the three Enrolled Agent (EA) examinations; the Enrolled Retirement Plan Agent (ERPA) examination; and the Registered Tax Return Preparer (RTRP) examinations. The IRS does however offer CE credits for courses in exam preparation. The IRS has sent notices to over 350,000 tax preparers about their need to pass the Competency Examinations by December 31, 2013.

Successfully passing the Prometric administered examination qualifies the candidate to receive the designation of RTRP: Registered Tax Return Preparer. Eventually all paid preparers will be required to hold that credential to work as a paid professional tax return preparer.

GlobalED is highly experienced with preparing candidates to take and pass Prometric insurance licensing examinations they administer for many state insurance departments. Our record of success with Prometric examinations places us in the highest percentile for first-time pass rates using our highly acclaimed eLearning and XAM-NET systems. We specialize in preparing candidates to pass regulatory examinations on their first attempt. Since rolling out our eLearning and XAM-NET technologies in 2007, GlobalED has averaged between an 88-93% licensing exam first-time pass ratio and has never had a lower quarterly pass rate below 80% for all our regulatory exam preparation lines.

**Continuing Education:** GlobalED is an IRS Approved Continuing Education Provider. The Credit Requirements for the three IRS designations are as follows:

Enrolled Agents & Enrolled Retirement Plan Agents: **72 hours every three years**

Obtain a minimum of **16 hours per year (2 in ethics)**

Registered Tax Return Preparers: **15 hours per year** in the following categories

1. 2 hours of **ethics**
2. 3 hours of federal **tax law updates**
3. 10 hours of other **federal tax law**

GlobalED will be offering CE courses to meet all the above requirements for all three designations. GlobalED is currently offering **Online and Classroom Review Course that are approved for 10 Credits**. The online and classroom courses are approved for both EA and RTRP. We also offer non-credit online exam preparation courses at a reduced rate for people who want exam prep but not in need of CE credits.

**Registration:** All candidates must first have a valid PTIN from the IRS prior to enrolling in our CE credit course. GlobalEd has a **\$50 Non-refundable registration fee applicable for online exam prep and a \$75**

**non-refundable registration fee for Instructor led courses.** Non-Credit courses do not have registration fees and are not refundable.

**eLearning Technology:** GlobalED has developed sophisticated eLearning technology models to help prepare candidates to pass regulatory and licensing examinations for the financial services industry.

**Practice Exams and Exam Sims:** All credit and non-credit courses offer practice examinations and simulated examinations. Credit exam prep courses offer eLearning quizzes after each major topic area; Measurement Tools that include Practice and/or Simulated Examinations; Score Reports; Exam Review, Correct Answers to questions with Answer Rationale and Topic Locator; Sub-Topic Tally for eLearning and eBook study and review. The Score Report mimics the Prometric Score Report for the two RTRP Competency Examinations.

**Certificate of Completion:** Online Candidates must pass only one exam to receive a certificate of completion while Instructor led Review Class participants must have a 100% attendance record (no exam required) to receive their certificates of completion.

## REFUND POLICY

### Regulatory Exam Preparation

**Credit Courses:** in accordance to the short course schedule below

**Non-Credit Courses:** NO Refunds

**Classroom Review Course:** according to the short course refund schedule below

**Non-Transferable:** Courses are not transferable from one student to another student.

**Registration Fee:** \$50 non-refundable registration fee for online exam prep credit courses; \$75 for Instructor led Review Classes

**Online Course Expiration:** Courses expire upon successful completion or 180 days after enrollment, whichever occurs first.

**Online Reinstatement Period:** 180 day reinstatement period after course expiration date.

**Online Reinstatement:** Candidate pays only the new Registration fee in affect at time of reinstatement with a new 180 course expiration.

**Online Full Payment:** For new candidates and enrollment after 180 days have elapsed from initial registration date.

**Online Certificate of Completion:** Issued upon passing at least one simulated exam

**Classroom Certificate of Completion:** Issued upon 100% attendance as evidenced by signed attendance sheets. No partial credits issued.

**Late Registration and Drops:** Missed sessions must be made up within that calendar year to receive credits

**Refund Policy:** All tuition and fees paid for this course are due prior to course enrollment.

- A. **Online registered user who cancels within 7 days** of submitting the enrollment form (if required) but never logs into their course receives a **full refund less the non-refundable registration fee and non-refundable book order (if purchased):**
  - 1. **The \$50 online registration fee is non-refundable.**
  - 2. **The \$75 classroom registration fee is non-refundable**
  - 3. **The full cost of course textbooks ordered (including shipping and tax) are Non-Refundable**
- B. Thereafter, registered users are liable for the Non-Refundable Registration Fee, plus:
  - 1. The cost of any textbooks or supplies accepted, plus
  - 2. Tuition liability as of the registered user's last online module or chapter completed, plus
  - 3. The state examination registration fee and our processing fee if selected

**Refund Calculation:** The following graphic shall determine the appropriate percentage of tuition refunded to the registered user.

**Short Course Refund Schedule**

<b>If termination occurs</b>	<b>School may keep</b>
0-15% of the Program	0%
16-30% of the Program	25%
31-45% of the Program	50%
46-60% of the Program	75%
After 60% of the Program	100%

**Online Course Refunds:** The percentage of the program completed shall be determined by calculating the number of chapter quizzes (if offered) taken and accessible by the number of total chapters in the course. Any refund due a candidate shall be paid by the school **within forty-five days** from the date on which the candidate makes such written request for a refund due to course withdrawal. All refund requests must be in writing and sent to Administration. eMail Requests are sent to: [admin@GlobalEdUSA.com](mailto:admin@GlobalEdUSA.com) with the words REFUND REQUEST in the subject line. Postal mail requests should be addressed to: GlobalED REFUND REQUEST, POB 6457, Paris, TX 75461.

**Classroom Review Course Refunds:** The percentage of the program completed shall be determined by calculating the number of classroom hours remaining after the full session's hours are counted in which the student drops the course.