

Individual Tax Credits (self-study)

Mapped against the August 2026 Statement on Standards for CPE Programs

 Prepared by **ProveStead** · readiness engine

Provider	A major tax & accounting CPE publisher — <i>identity withheld; public listing audited without engagement</i>
Course	A 1-credit self-study course in Taxes (Program Level: Basic) · published January 2020
Source examined	The publisher's own public course listing only — no account; course body not accessed
Date	2026-06-13
Standards yardstick	Statement on Standards for CPE Programs, August 2026 edition (AICPA / NASBA)
Method	Coverage lane (mechanical, offline) + concierge judgment pass

Sample notice. A demonstration audit of a freely-available, publicly-published course listing, run from public information only — no engagement with the provider, no access to the course body, and the provider's identity withheld. It maps the public materials against the Statement on Standards for CPE Programs by locator. It implies **no NASBA or AICPA review, endorsement, or approval**, and is not a registry determination — boards of accountancy hold final authority. The standards catalog is a point-and-cite record (numbers, headings, our paraphrases only); **no Standards body text is stored or reproduced**. Observations marked "needs-human-review" are pointers for a reviewer, not determinations.

Executive summary

From the public listing alone, the mechanical lane produced **one finding**; a concierge pass surfaced **three observations** — one the kind that matters most on a tax course. As always, **55 of 67 records are reported "not evaluable"** — nothing was guessed.

4

SATISFIED

1

FINDING

55

NOT EVALUABLE

7

DECLARED

67

RECORDS

REVIEW

STANDARD 4.01 · CURRENT & ACCURATE MATERIALS

Stale content on a fast-moving subject

The listing carries a **publication date of January 2020**, and one objective is anchored to the "2020 adoption credit." Individual tax-credit figures are inflation-adjusted and amended frequently; the Standards require frequently-changing subjects to be reviewed and revised at least annually. Audited in 2026, a 2020-vintage course almost certainly carries superseded figures — and the listing itself marks it "*Currently Unavailable.*" (**confident**)

FINDING

STANDARD 3.01 · LEARNING OBJECTIVES

One objective not phrased as a participant outcome

Five of six objectives are correctly outcome-phrased (Explain, Identify, Describe, Recognize, Identify). One opens with "*Discuss the due diligence requirements...*" — an activity, not a demonstrable competence.

REVIEW

STANDARD 6.01.2 · 9.02.2

No assessment details or expiration policy published

Instructional method is Self-Study, which requires a $\geq 70\%$ final assessment for completion — none is shown publicly. No course-expiration policy is published either (self-study access caps at one year). Both reported not-evaluable mechanically; flagged for a reviewer.

SECTION 02

Coverage map

Mapped against all 67 requirement records of the August 2026 Standards catalog — mechanical — no LLM in any check. "Not evaluable" means the public materials gave no evidence either way; nothing was guessed. Here those rows are dominated by everything that needs the course body (credit math, review-question floor and feedback, objective↔content coverage), plus sponsor-process and retention records no course page carries.

Evaluated — satisfied

LOCATOR	HEADING	DISPOSITION
3.01.1	Program knowledge level	Program level stated: 'Basic'
3.02.1	Prerequisite education and experience	Prerequisites ('None') and advance preparation ('None') both stated
8.01.1	Disclose significant features in advance	All checked advance-disclosure items present on the public listing
8.01.2	Disclose advance preparation & prerequisites	Both disclosed in the descriptive materials

Evaluated — finding

LOCATOR	HEADING	DISPOSITION
3.01	Learning activities based on objectives	Finding 1 of 6 objectives ("Discuss...") not outcome-phrased

SECTION 03

Learning objectives ↔ standard locators

All objectives answer to Standard 3.01 and, because disclosed in advance, to Standard 8.01.1. Content coverage (the keyword check against module text) is **not evaluable** — no course body was examined.

#	LEARNING OBJECTIVE	LOCATORS	OUTCOME-PHRASED?	CONTENT COVERAGE
1	Explain the income limits for eligibility for certain personal tax credits.	3.01 · 8.01.1	Yes	Not evaluable
2	Identify which personal tax credits are partially or fully refundable.	3.01 · 8.01.1	Yes	Not evaluable
3	Discuss the due diligence requirements for tax return preparers with respect to certain refundable tax credits.	3.01 · 8.01.1	No · "Discuss"	Not evaluable
4	Describe the premium tax credit.	3.01 · 8.01.1	Yes	Not evaluable
5	Recognize correct statements about the 2020 adoption credit.	3.01 · 8.01.1	Yes	see currency §1
6	Identify which tax credit is not subject to special due diligence rules.	3.01 · 8.01.1	Yes	Not evaluable

SECTION 04

Concierge review — observations for a human reviewer

Locator-keyed observations the mechanical lane does not assert as determinations — pointers for a reviewer, labeled by confidence.

#	LOCATOR(S)	OBSERVATION	VERDICT
C1	4.01	Stale content: published January 2020; an objective references the "2020 adoption credit"; audited 2026. Tax-credit figures change at least annually; listing marks the course "Currently Unavailable."	confident
C2	6.01.2	Self-Study profile but no qualified-assessment details published (≥70% final assessment expected).	needs-human-review
C3	9.02.2	No course-expiration policy published; self-study access caps at one year.	needs-human-review

SECTION 05

Why most of this is "not evaluable"

This sample was run on the public page only, by design. The engine reports what it cannot see as **not evaluable** rather than guess — hence 55 records at that status. The body-dependent lanes are dark here:

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credit = [(word_count ÷ 180) + A/V minutes + (questions × 1.85)] ÷ 50 → not evaluable (no body)
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Credit recomputation (7.02.5 / 7.02.6) — the claimed 1 credit can't be checked without the required-reading text. (Even when run, the word-count formula validates the *time* a credit represents — it cannot detect stale *content*, which is the currency point above.) Review-question floor and feedback (5.01.2.1 / 5.01.2.2) — no body, no questions to count. Objective↔content coverage — the six objectives can't be mapped to delivered content. Currency, mechanical (4.01) — the year-signal check needs body text; the currency concern is raised instead from the published publication date.

What a paid audit adds. Send the course body and these lanes go live — including the credit-math recomputation and the objective-by-objective coverage map. The mechanical finding and the concierge observations above stand on their own from public data; the rest converts from "confirm this" to "here is the determination."

SECTION 06

Provenance log

ITEM	VALUE
Course examined	A 1-credit self-study Taxes course, published January 2020 (provider identity withheld)
Source	The publisher's own public course listing — retrieved 2026-06-13, no account
Compliance checks	Deterministic and mechanical — no generative model in any finding; reproducible from the source and the stated Standards edition
Yardstick	Statement on Standards for CPE Programs, August 2026 edition (AICPA / NASBA)
Catalog class	Point-and-cite record — numbers, headings, our paraphrases only; no Standards body text stored
Result	1 finding · 4 satisfied · 55 not evaluable · 7 declared · 3 concierge observations

End of evidence file. Sample only — run on a public course listing without provider engagement, without accessing the course body, with provider identity withheld. Implies no NASBA or AICPA review, endorsement, or approval, and is not a registry determination. Boards of accountancy hold final authority over credit acceptance.