

Pacific Northwest Tax School

13405 NW Cornell Rd.
Portland, OR 97229
(503) 646-5600

CORRESPONDENCE 80-HOUR BASIC TAX COURSE

COURSE CATALOG

Program Information

The Correspondence 80-Hour Basic Tax Course is offered through 24 lessons to be completed by the student over a three-month period. Two lessons are to be completed by the student each week. Homework assignments and closed-book quizzes are to be completed by the student and submitted to the course instructor on a weekly basis.

Location

13405 NW Cornell Rd.
Portland, OR 97229

Delivery of Lessons and Materials

Lessons and materials for Sessions 1 - 12 will be shipped to the student upon enrollment.

Lessons and materials for Sessions 13 - 24 shall be delivered to the student after student completes the Mid-Term Exam.

Owner and Officials

Owner: Pacific Northwest Tax Service Inc.
Administrators: Jess Gutierrez and April Gutierrez

Instructors

Selection of instructors is based on their practical experience and specialized education. Each instructor's qualifications are on file with the Oregon Department of Education.

Facility

This vocational school is located inside our tax and accounting office at 13405 NW Cornell Rd., Portland, OR 97229. 700 square feet is designated as classroom space. The school is wheelchair accessible. Ample free parking is available on site in the parking lot located behind our building.

Legal Holidays

School programs operate from early September through early December. Labor Day and Thanksgiving Day the school will be closed.

Entrance Requirements

There are no entrance requirements, but a person must be 18 years of age and hold a high school diploma or GED equivalency to be eligible to sit the Oregon Tax Preparer Exam.

Credit for Previous Training

Previous training will not be accepted as substitution for any part of course requirements.

Enrollment Dates

Enrollment will be accepted at any time with the following conditions:

1. Enrollment Agreement is signed by student and school official.
2. All required enrollment fees are paid.

Standards of Progress and Performance Required of Students

In order to successfully complete the course, students shall be required to do all of the following:

1. Complete 24 course sessions from the date of enrollment to the date of course completion.
2. Submit to the course instructor completed homework assignments and completed quizzes for all 24 sessions. Homework assignments and quizzes shall be submitted to instructor on a weekly basis, with two sessions to be completed each week with the exception of the weeks of Thanksgiving, Christmas, New Year, Memorial Day, July 4th and Labor Day when one session shall be completed. Completed assignments may be submitted to the school via email, mail or fax.
3. Successfully pass closed book mid-term and final exams held at our facility on Cornell Rd, or at the location of a proctor approved by Pacific Northwest Tax School.

Certificates of completion will not be issued without completion requirements being met.

Grading System

Successful Completion (requires 70% grade on final exam)

Unsuccessful Completion

Disciplinary Policy

Students shall be a credit to themselves and to the School. All School rules must be followed. The School administration maintains the right to dismiss students for violation of School rules or for conduct which reflects unfavorably on the reputation or operation of the School.

Reinstatement after Termination

If a student is terminated for any reason, re-admittance will be on an individual basis according to evaluations made by school officials.

Student Grievance Policy

Students aggrieved by actions of the school should attempt to resolve these problems with appropriate school officials. If this procedure fails, students may contact the Oregon Department of Education, Private Vocational Education, 255 Capital St. N.E., Salem, OR 97310-0203, Ph. (503) 378-3600.

Certificate of Completion

Students who successfully complete the Course shall be awarded a Certificate of Completion.

Placement Service

This school does not offer placement service to students. However, students who successfully complete the course are invited to apply for employment opportunities with Pacific Northwest Tax Service.

Course Outline

Pacific Northwest Tax Services' Basic Tax Course covers the fundamentals of income tax preparation. Our Course materials, chosen and developed by our experienced professionals, include:

- 2007 Student Handbook (a 24-chapter workbook designed to supplement information contained in federal and Oregon publications and to provide working problems for students to apply their knowledge.)
- IRS Publications 17 "Your Federal Income Tax",
- IRS Publication 334 "A Guide to Small Business",
- IRS Publication 946 "Depreciation and Amortization", and
- Oregon Resident and Non-resident booklets.

Curriculum

Filing Requirements

Filing Status

Personal Exemptions and Dependents

Standard Deduction

Tax Tables

Wages, Salaries, Tips and other Earnings

Interest and Dividend Income

Pension, Retirement Plans and IRA's

State Refunds, Scholarships, Social Security, Alimony

Self-Employment Income and Expenses for Small Businesses

Rental Properties

Depreciation and Amortization of Property

Investment Income and Expenses

Sale of Home

Earned Income Credit

Child Tax Credit

Child and Dependent Care Credit

State Tax Laws

Estimated Tax, Amended Returns, Extensions

Penalties and Interest

Annual Tax Changes

Tuition and Fee Policy

Enrollment Fee	\$ 29
Tuition	200
Books and Supplies	170
Shipping/Administration	<u>50</u>
Total	\$449

Refund Policy

Refund Schedule for Private Vocational Schools (OAR 581-45-026) (ORS 345.115)

1. A student may cancel enrollment by giving written notice to the school within five business days after the date of enrollment or prior to delivery to the student of any lesson materials, whichever occurs later. If cancellation occurs during that five-day period, all tuition and enrollment fees will be refunded.
2. If termination occurs in the period between the delivery of lesson materials and receipt by the school of the first completed lesson materials, the school will charge a registration fee of \$29.
3. The course start date shall begin on the date the school makes the initial shipment of books. Students are required to complete this program of study within the 13-week period commencing on the course start date. Tuition shall be prorated on a per-session basis with no refund being issued after the earlier of:
 - a. 6 weeks from the course start date, or
 - b. Completion of Session 12 course material
4. If termination occurs after receipt by the school of 50 percent or more of the completed lesson assignments, the school may retain 100 percent of the total tuition costs plus the established registration fee.
5. There will be no refund for books or shipping/ mailing charges after the initial shipment of books has been issued to the student.

ENROLLMENT AGREEMENT

Pacific Northwest Tax Service
13405 NW Cornell Rd.
Portland, OR 97229
503-646-5600

Basic Tax Course (80 Hours) - Correspondence

School Location

13405 NW Cornell Rd.
Portland, OR 97229

Effective Date: The effective date of this agreement is the date it is signed by the student and an authorized representative of Pacific Northwest Tax Service, and the enrollment, tuition, book and mailing fees totaling \$449.00 are paid in full.

REFUND POLICY:

1. A student may cancel enrollment by giving written notice to the school within five business days after the date of enrollment or prior to delivery to the student of any lesson materials, whichever occurs later. If cancellation occurs during that five-day period, all tuition and enrollment fees will be refunded.
2. If termination occurs after shipment of lesson materials and within 6 weeks of the date of initial shipment of materials, the student shall be entitled to a pro rata refund of the total tuition cost of the distance learning portion of the program. Tuition shall be prorated based on a two session per week schedule with 12 sessions having been prorated after 6 weeks have elapsed. The school will retain the established registration fee.
3. If termination occurs more than 6 weeks after initial shipment of course materials, the school may retain 100 percent of the total tuition costs plus the established registration fee.
4. There will be no refund for books or shipping/administration charges after the initial shipment of books has been issued to the student.

How Do I Enroll?

To secure your place in class, complete the enrollment agreement on the following page and mail it along with the enrollment fee of \$449 to:

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13405 NW Cornell Rd.
Portland, OR 97229

