

H&R Block Income Tax School

Catalog

State of Delaware

One H&R Block Way | Kansas City, MO 64105 | Phone: (800) 472-5625 | Hours: M-F 9am -5pm

Fiscal Year 2020

(05/01/19 - 04/30/20)

Effective Date: August 26, 2019



H&R BLOCK®

Income Tax Course 2019

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MISSION STATEMENT, COURSE STRUCTURE AND INFORMATION

MISSION STATEMENT

As the world's largest tax services provider, H&R Block is a leader in tax preparation. We have prepared more than 400 million tax returns since 1955. Our income Tax Course will teach you everything you need to know to become a tax professional. Our mission is to offer the H&R Block Income Tax Course to the public to people who have a desire to learn tax preparation for their personal benefit. There may also be employment opportunities with H&R Block in some cases, although we do not guarantee those employment opportunities.

COURSE DESCRIPTION

The H&R Block Income Tax Course is a comprehensive course which provides a foundation for understanding personal income tax returns. The emphasis is on preparing Form 1040 and related forms and schedules. The course structure is 72 hours and includes four components:

- Tax theory and law
- Electronic tax return preparation
- Client interview skills
- Advice skills

PRE-REQUISITES FOR ENROLLMENT

- Graduation from a high school or equivalent (GED).
- At least 18 years of age at the time of enrollment.

ENROLLMENT PROCEDURES

To enroll in H&R Block Income Tax Course:

- Go to hrblock.com or <http://www.hrblock.com/corporate/income-tax-course>
- Select Get Started
- Payment for the course materials is due in full at the time of registration by logging into your Block Academy account
- Enrollment is allowed up to, and including, the first week of class

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REQUIRED COURSE MATERIALS AND DOCUMENTS, RESOURCES, AND SUPPLIES

REQUIRED COURSE MATERIALS AND DOCUMENTS

- H&R Block's Income Tax Course Electronic Participant's Guide
- Printed Study Guide
- Handbook for state tax
- Important Notice to Potential and Incoming Students of H&R Block's Income Tax Course
- Computer Usage Agreement
- Course Syllabus
- Course Schedule
- IRS Publication 17 available for download from the IRS Web site at www.irs.gov (see your Instructor if you have questions.)

RESOURCES

- Internet - Will be used to conduct local and state tax research
- Work stations with Tax Software
- Option to purchase printed copy of the electronic Participant's Guide from FedEx/Kinkos through the web link provided in Block Academy

SUPPLIES

- Please bring a highlighter, pen/pencils, notebook paper, and calculator to every class session

COURSE OBJECTIVES

The objective of this course is to enable participants to be able to adequately conduct a client interview, offer tax advice, and complete a hand-prepared and an electronic tax return.

At the conclusion of this course, participants should be able to:

- Determine correct filing status, calculate correct number of dependents, and determine eligibility for common tax credits.
- Accurately complete a Form 1040 by hand and using tax preparation software.
- Achieve a score of 70% or higher on the final exam.
- Demonstrate a client interview while being coached by Instructor.
- Demonstrate advice delivery while being coached by Instructor.

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COURSE STRUCTURE

The H&R Block *Income Tax Course* consists of 27 sessions that includes a mid-term and a final exam. There are 51 hours of instructor-led sessions (45 hours of federal tax and 6 hours of state tax), and 21 hours of self-study, and 6 hours of dedicated software practice. See the course schedule for more details.

COURSE TOPICS

The course will cover the following topics:

Form 1040 and related forms and schedules	Educator Expenses	Additional Child Tax Credit
Taxable vs. Nontaxable Income	Student Loan Interest	Premium Tax Credit (Healthcare law)
Filing Status	Itemizing v. Standard Deduction	Individual Retirement Accounts
Filing Requirements	Credits vs. Deductions	Social Security Benefits
Dependency Exemptions	Child and Dependent Care Credit	Early Distributions
Determining Support	Credit for the Elderly or Disabled	Pensions and Annuities
Interest & Form 1099-INT	Lifetime Learning Credit	Form W-2
Dividends & Form 1099-DIV	American Opportunity Credit	Itemized Deductions
Capital Gains	Saver's Credit	Withholding
Earned Income Tax Credit (EITC)	Child Tax Credit	Refunds and Tax Due
Due Dilligence	Credit for Other Dependents	

HOMEWORK

The H&R Block Income Tax Course does includes homework (reading and exercises). It is highly encouraged you complete the homework assignments prior to class sessions so you are able to participate in class discussions. All necessary homework materials are available in your Participant Guide. The software is not a required element to complete the homework assignments.

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COURSE LAYOUT

Chapter Name	Hours	Chapter Number	Delivery Format
Introduction	0	1	Pre-work
Wages, Income, and Taxes	3	2	Instructor Led Training
Filing Requirements	3	3	Instructor Led Training
Qualifying Dependents and Support	3	4	Instructor Led Training
Dependent Related Filing Status	3	5	Instructor Led Training
Interest and Dividends	2	6	Self-study
EIC and Due Diligence	3	7	Instructor Led Training
Other Income & Adjustments	2	8	Self-study
Credits	3	9	Instructor Led Training
Education Provisions	3	10	Instructor Led Training
Retirement I	2	11	Self-study
Retirement II	3	12	Instructor Led Training
Ethics	2	13	Self-study
Midterm Review	1	14	Self-study
Midterm Test	2	15	Self-study
Tax Return Preparation Software Practice 1	3	16	Instructor Led Training
Itemized Deductions	3	17	Self-study
Self Employment Income	3	18	Instructor Led Training
Capital Assets	3	19	Self-study
Depreciation	3	20	Instructor Led Training
Penalties & Amended Returns	2	21	Online Course (Self-study)
Passive Income	3	22	Instructor Led Training
Tax Planning	2	23	Online Course (Self-study)
Tax Return Preparation Software Practice 2	3	24	Instructor Led Training
State fundamentals I	3	25	Instructor Led Training
State fundamentals II	3	26	Instructor Led Training
Final Review	3	27	Instructor Led Training
Final Test	3	28	Instructor Led Training
Total Hours	72		
ILT Hours	45		
State ILT Hours	6		
Self-Study Hours	21		

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GRADING STRUCTURE:

The H&R Block Income Tax Course is measured on a pass/fail grading structure. To successfully pass the course a student must meet the minimum attendance requirements and receive a 70% or higher on the final exam.

The course includes workbook assignments, online learning modules, quizzes, midterm exam and final exam. Grades on assignments, quizzes and midterm are not included in the student's cumulative score for the course. The student's final exam score and attendance record determines if the student passes the course. Students are allowed two attempts to take the final exam and receive a passing score of 70%.

UNSATISFACTORY PROGRESS:

Students not making satisfactory progress during the course are not placed on probation or dismissed from the course. Since students are not placed on probation or dismissed from the course, there are no requirements for readmission based on academic progress.

If a Student wishes to appeal his or her final course outcome he or she should contact the Instructor or H&R Block District Manager or Franchisee. They may also contact H&R Block by calling 1-800-HR-BLOCK (1-800-472-5625).

SUCCESSFUL COMPLETION:

Students who successfully complete the Income Tax Course will receive:

- H&R Block Certification
- Certificate of Completion
- Qualifying Tax Preparer Education Hours
- 2.25 hours of recognized credit with the University of Phoenix®¹

CAREER PLACEMENT SERVICES:

ENROLLMENT IN OR COMPLETION OF THE COURSE IS NEITHER AN OFFER NOR A GUARANTEE OF EMPLOYMENT.

H&R Block does not provide career services or job placement assistance.

Students seeking employment with H&R Block must submit an employment application and meet all applicable hiring requirements, including successful completion of the Income Tax Course.

¹ University of Phoenix is a registered trademark of Apollo Group, Inc., in the United States and /or other countries. H&R Block does not automatically register hours with UOP. Students will need to contact UOP to request matriculation of credit. Additional fees may apply from University of Phoenix.

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TRANSCRIPTS

Students may obtain a free copy of their transcript by logging into Block Academy or by contacting H&R Block: 1(800) 472-5625. Requests should include the student's name and dates of attendance.

TRANSFERABILITY OF CREDIT

Credits earned at H&R Block Income Tax Course may not transfer to another educational institution. Credits earned at another educational institution may not be accepted by H&R Block Income Tax Course. You should obtain confirmation that H&R Block Income Tax Course will accept any credits you have earned at another educational institution before you execute an enrollment contract or agreement. You should also contact any educational institutions that you may want to transfer credits earned at H&R Block Income Tax Course to determine if such institutions will accept credits earned at H&R Block Income Tax Course prior to executing an enrollment contract or agreement. The ability to transfer credits from H&R Block Income Tax Course to another educational institution may be very limited. Your credits may not transfer and you may have to repeat courses previously taken at H&R Block Income Tax Course if you enroll in another educational institution. You should never assume that credits will transfer to or from any educational institution. It is highly recommended and you are advised to make certain that you know the transfer of credit policy of H&R Block Income Tax Course and of any other educational institutions you may in the future want to transfer the credits earned at H&R Block Income Tax Course before you execute an enrollment contract or agreement.

CREDITS FOR PREVIOUS EDUCATION, TRAINING, WORK, OR LIFE EXPERIENCE

Due to the seasonality of the tax preparation industry and annual changes to the tax code H&R Block does not award credit, reduce the course length, or reduce the course fees for previous education, training, work, or life experience.

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STUDENT CONDUCT

Students are expected to arrive to class on time; return from break(s) on time; participate in class discussions; maintain honesty, integrity, respect and responsibility in every class; and stay focused, positive and have fun.

Students who exhibit the following behavior will be dismissed from the course and not allowed to return:

- Cheating on the final exam
- Sexual harassment or harassment of any kind on the school's premises
- Disruptive, abusive, or unprofessional behavior
- Under the influence or in possession of alcohol, marijuana, or any controlled substances on the School's premises
- In possession of firearms or weapons of any nature on the school's premises
- Currently employed by or seeking employment with any tax preparation company other than H&R Block

ATTENDANCE

The course consists of 53 hours of in-class instructor led training. Students are encouraged to attend all 53 hours of in-class instruction. Students who miss no more than 8 hours of in-class instruction will meet the minimum attendance requirements.

Students who miss in-class training may attend make-up sessions with prior Instructor approval. In the event a student attends a make-up session, the Instructor will document this on the class attendance log and the prior absence will not be counted against the student.

If a student misses more than eight hours in-class instruction and does not make-up the missed sessions, the instructor will inform the student that he or she cannot successfully complete the course. The student will be allowed to attend the remaining in-class training sessions but will not be allowed to take the remaining quizzes and exams. It is the student's responsibility to complete all exercises and activities covered during any absences from class.

Students arriving more than 30 minutes after the scheduled start time of a class may not be given credit for attending the session unless they have made prior arrangements with the Instructor.

Because the class time is limited, H&R Block does not authorize Leaves of Absence for students. Instead, a student may work with his or her instructor to determine a different session for the student to attend that will better fit his or her needs.

EQUAL OPPORTUNITY

H&R Block provides equal opportunity to all tax course applicants without regard to race, color, religion, gender, national origin, age, disability, veteran status, marital status, sexual orientation, or status in any group protected by federal, state or local nondiscrimination laws. If you have special needs addressed by the Americans with Disabilities Act, notify your local H&R Block representative at the time of enrollment. Classrooms comply with federal, state and local requirements regarding fire, safety, and health.

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SCHOLARSHIP AVAILABLE:

Course materials costs will be waived for members of the military, wounded warriors, and military spouses who provide a valid coupon code. To obtain the coupon code please reach out to your District General Manager or Authorized School Official and show your unexpired or retired Military ID card and enter the coupon code upon registration into the Income Tax Course. Please be advised only one coupon per person can be used and is only applicable at the time of enrollment.

GRIEVANCE PROCEDURE:

Any student complaint should first be submitted to the Instructor in charge of the class. If the Instructor does not resolve the complaint, the student should contact the H&R Block District Manager or Franchisee. If the District Manager or Franchisee does not resolve the complaint, the student should contact Steve Guidroz, VP Learning & Development, HRB Tax Group, One H&R Block Way, Kansas City, MO 64105. Complaints must be in written form, signed by both the student and the school official, and marked with the date each step of the process is completed. If the student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the Delaware Department of Education, 401 Federal St., Ste. 2 | Dover, DE 19901 | Phone: (302) 735-4000 | Website: www.doe.k12.de.us

TUITION/FEEES

No tuition is charged for the Income Tax Course, but you are required to purchase the electronic textbook and printed study guide. The total cost for the required course materials is \$149.00 (Minnesota is \$99).

METHOD OF PAYMENT

PAYMENT FOR THE COURSE MATERIALS IS DUE IN FULL AT THE TIME OF REGISTRATION BY LOGGING INTO YOUR BLOCK ACADEMY ACCOUNT. Debit cards and credit cards, except Discover, are acceptable methods of payment. Cash is not accepted. An H&R Block Emerald Prepaid MasterCard® is an acceptable method of payment for any candidate wishing to obtain the Emerald Card. In the state of Arkansas and Minnesota cost of the required course materials will be paid in the office on the first day of class.

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WITHDRAWAL AND REFUND POLICY

- We understand that unexpected events may require you to cancel your enrollment. The refund policy for the required course materials (including the electronic textbook and the printed study guide) is provided below. If you decide not to take the course and need to withdraw, you must provide notice. Notice to withdraw and cancel your enrollment can be provided by one of the following methods:
 - Go to your online Block Academy account, click on the course and select drop; or
 - Call 1-800-HR-BLOCK (1-800-472-5625)

Upon receipt of your notice to withdraw and cancel, access to the electronic textbook will be removed.

If you wish to reschedule or transfer to another Income Tax Course, please call 1-800-HR-BLOCK (1-800-472-5625) for assistance in transferring to another class.

- You may be entitled to a refund of the required course materials cost if you return the printed study guide in an “unused” condition. The printed study guide is considered “unused” if it is in like new condition without markings and can be sold to new students. We will not refund any fee you paid to print a copy of the electronic textbook. The printed study guide can be returned to H&R Block by one of the following the methods below:
 - Returning the printed study guide to the H&R Block office where the printed study guide was delivered to you; or
 - Mailing the printed study guide to: ITC Course Materials Return, 1 H&R Block Way, Kansas City, MO 64105

General Refund Policy

Refund Statement	Refund Outcome
If H&R Block cancel an Income Tax Course	Full refund of required materials cost
If you (student) cancel or withdraw prior to the start date of your Income Tax Course	Full refund of required materials cost
If you withdraw after classes start and return the unused printed study guide before the course has ended	Full refund of required materials cost
If you withdraw after classes start and your study guide is used	NO REFUND*

- H&R Block will not grant refunds for course materials after the end date of your scheduled Income Tax Course class unless your state law provides otherwise.
- In addition to the General Refund Policy stated above, if you provide notice and return the printed study guide as described above, you will receive a refund in accordance with the details below:

Refund Statement	Refund Outcome
Student withdraws within 3 days of enrollment	100%

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GENERAL INFORMATION, FACILITIES, AND STAFF

The availability of the H&R Block Income Tax Course fluctuates from state to state and is based on each District's need for tax professionals, thus the available courses will change from year to year. Due to this flexibility, classes may meet two or three times per week in three- or four-hour sessions, or once per weekend in longer sessions. Classes may begin as early as the middle of August and finish by the end of the year. Specific dates and times are available in the local H&R Block office in which the class is held or by going to the H&R Block website to search available courses in your area.

FACILITIES

The H&R Block Income Tax Course is held in a classroom environment at H&R Block offices. Students utilize the same equipment and software used by professional tax preparers.

Office ID	Address	City	Zip Code	Phone Number
8230	1720 Marsh Rd.	Wilmington	19810	(302) 478-9140
8232	4105 N. Market St.	Wilmington	19802	(302) 762-5030
8234	24711 Kirkwood Hwy	Wilmington	19808	(302) 999-7488
8235	2064 New Castle Ave.	New Castle	19720	(302) 652-3286
8239	140 College Square	Newark	19711	(302) 368-7500
8240	1017 Governor	Bear	19701	(302) 836-9430
8241	58 Fox Hunt Dr.	Bear	19701	(302) 836-2700
8244	4756 Limestone Rd.	Wilmington	19808	(302) 999-8940
8247	376 E. Main St.	Middletown	19709	(302) 378-8931
8271	860 Peoples Plaza	Newark	19702	(302) 832-1795
8254	2137 S. Dupont Hwy	Dover	19901	(302) 697-2786

STAFF:

Administrator: Daniell Hernandez, Kansas City, MO

Instructors: Instructors are chosen according to their experience and training in tax return preparation. High school diploma, tax training school, or equivalent, two year's experience as a tax preparer, office supervisor, assistant, or manager, with one of the years of experience in the last tax season, successful course completion and instructor training. In addition, all instructors are required to meet the criteria set forth by the Delaware Department of Education.

Conrow, Gayle Simmers, Valerie
House, Laura Turner, David
Mendenhall, Peggy

APPROVED AND REGULATED BY: the Delaware Department of Education, 401 Federal Street | Dover, Delaware 19901 | Phone: (302) 735-4000 | Website: <http://www.doe.k12.de.us/>

OWNERSHIP

H&R Block or an H&R Block franchisee operates the H&R Block Income Tax Course.

Income Tax Course 2019

HRB TAX GROUP, INC. BOARD OF DIRECTORS:



Scott W. Andreasen
Vice President and Secretary
H&R Block, Inc.

COURSE CALENDAR

August						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- No Classes in Session
- Legal Holiday

This calendar highlights the national holidays and events which may be observed as work holidays during the months in which the Income Tax Course is held.

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H&R BLOCK INCOME TAX COURSE (ITC) LEARNER ACKNOWLEDGEMENTS

By enrolling in the Income Tax Course, you accept the terms of the 1) Competitor Exclusion, 2) Attendance, and 3) Computer Usage acknowledgments listed below. If you have questions please contact 1-800-HRBLOCK. (800-472-5625)

1. **Competitor Exclusion Acknowledgment:** The H&R Block Income Tax Course is not intended for or open to any persons currently employed by or seeking employment with any tax preparation company other than H&R Block. H&R Block reserves the right to immediately cancel the student's enrollment should we learn of their employment or intended employment with a competing tax preparation company.

2. **Attendance: ITC Attendance Policy:** To successfully complete the Income Tax Course, the student must attend 36 or more hours of instructor-led and practice sessions. Students cannot miss more than eight hours of in-class training time without attending approved make-up sessions. If a learner misses more than eight hours of in-class training time without attending approved make-up sessions, they will not successfully complete the Income Tax Course. They will be allowed to continue to attend the remaining in-class sessions, but will not be allowed to take any remaining quizzes and exams. Because the class time is limited, it is your responsibility to complete all exercise and activities covered during any absence from class. Ask your instructor to outline the training material you missed.
You must also obtain a passing score of 70% or above on the final exam. Note: in order to be eligible for employment as an H&R Block Tax Professional, you must obtain a passing score of 70% or above on the final exam. Please note that attendance hours spent on the state tax topics do not count towards the minimum attendance requirements.

3. **Computer Usage Agreement:** Information stored on H&R Block's computers, network equipment is private property, and access is monitored. The computer systems and applications used in the course are proprietary, and you may use them only for completion of the course for which you registered. Software installed on the computer may not be reproduced or distributed in any way. H&R Block will suspend or revoke the computing privileges of anyone who fails to comply with the terms of this Computer Usage Agreement. In exchange for the use of H&R Block's computers and network equipment during the income tax course, you agree to the following:
 - You will not access the Internet for any purpose other than as directed by the income tax course instructor.
 - You will not attempt to gain unauthorized access to other sites or systems outside of those required to be used for class purposes.
 - You will not download or upload any software.
 - You will comply with all local, state and federal laws.
 - You will not intentionally create or distribute any viruses, worms or other forms of electronic malware.
 - You will not intentionally damage or otherwise alter the hardware, software, network equipment, or security.I have read and understood the provisions and legal restrictions described above governing the use of H&R Block's computers and network equipment referenced in this agreement. I agree to comply with all terms outlined in this agreement. I understand the use of H&R Block's computers and network equipment is a privilege, not a right. I also understand if the terms of this agreement are violated, H&R Block may deny me access to its computers and network equipment, remove me from class and/or may refer my violation to authorities for prosecution, or the imposition of other penalties, depending on the nature of the violation.

H&R Block Income Tax Course Registration Form

FOR 72 HOURS

Course materials costs will be waived for members of the military who provide an unexpired or retired Military ID card upon enrollment.

1. Enrollment Information*

Name Last 4 digits of SSN

Address

City State Zip

Email Telephone

Indicate the Date/Time/Location of the course you are interested in attending:

Start Date Projected End Date

Time

Location

Method of Payment No tuition is charged for the Income Tax Course, but you are required to purchase the electronic textbook and printed study guide. The total cost for the required course materials is \$149.00 (Minnesota is \$99).

Payment for the course materials is due in full at the time of registration by logging into your Block Academy account. Debit cards and credit cards, except Discover, are acceptable methods of payment. Cash is not accepted. In the state of Arkansas and Minnesota cost of the required course materials will be paid in the office on the first day of class.

* You must be at least 18 years of age at the time of enrollment to enroll in the H&R Block Income Tax Course.

2. Refund Policy

We understand that unexpected events may require you to cancel your enrollment. The refund policy for the required course materials (including the electronic textbook and the printed study guide) is provided below. If you decide not to take the course and need to withdraw, you must provide notice. Notice to withdraw and cancel your enrollment can be provided by one of the following methods:

- a. Go to your online Block Academy account, click on the course and select drop; or
- b. Call 1-800-HR-BLOCK (1-800-472-5625)

Upon receipt of your notice to withdraw and cancel, access to the electronic textbook will be removed.

If you wish to reschedule or transfer to another Income Tax Course, please call 1-800-HR-BLOCK (1-800-472-5625) for assistance in transferring to another class.

You may be entitled to a refund of the required course materials cost if you return the printed study guide in an "unused" condition. The printed study guide is considered "**unused**" if it is in like new condition without markings and can be sold to new students. We will not refund any fee you paid to print a copy of the electronic textbook. The printed study guide can be returned to H&R Block by one of the following methods below:

- a. Returning the printed study guide to the H&R Block office where the printed study guide was delivered to you; or
- b. Mailing the printed study guide to: ITC Course Materials Return, 1 H&R Block Way, Kansas City, MO 64105

General Refund Policy

Refund Statement	Refund Outcome
If H&R Block cancels an Income Tax Course	Full Refund of required materials cost
If you (student) cancel or withdraw prior to the start date of your Income Tax Course	Full Refund of required materials cost
If you withdraw after classes start and return the unused printed study guide before class has ended	Full Refund of required materials cost
If you withdraw after classes start and your study guide is used	NO REFUND*

H&R Block will not grant refunds for course materials after the end date of your scheduled Income Tax Course class unless your state law provides otherwise.

In addition to the General Refund Policy stated above, if you provide notice and return the printed study guide as described above, you will receive a refund in accordance with the details below:

Refund Statement	Refund Outcome
Student withdraws within 3 days of enrollment	100%

3. Acknowledgements and Signature

Competitor Exclusion Acknowledgment: The H&R Block Income Tax Course is not intended for or open to any persons currently employed by or seeking employment with any tax preparation company other than H&R Block. H&R Block reserves the right to immediately cancel the student's enrollment should we learn of their employment oriented employment with a competing tax preparation company.

I acknowledge that I have received and had the opportunity to read the course catalog and this enrollment agreement. I understand that placement in a job with H&R Block is not guaranteed or promised to students. A seat in a classroom location is subject to availability. Course locations are subject to change.

I am at least 18 years of age.
This agreement becomes legally binding when signed by the student and accepted by H&R Block.

Student Signature Date

H&R Block Associate Signature Date

H&R Block Associate Title

Any student complaint should first be submitted to the Instructor in charge of the class. If the Instructor does not resolve the complaint, the student should contact the H&R Block District Manager or Franchisee. If the District Manager or Franchisee does not resolve the complaint, the student should contact Steve Guidroz, VP Learning & Development, HRB Tax Group, One H&R Block Way, Kansas City, MO 64105. Complaints must be in written form, signed by both the student and the school official, and marked with the date each step of the process is completed. If the student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the Delaware Department of Education, 401 Federal St., Ste. 2 | Dover, DE 19901 | Phone: (302) 735-4000 | Website: www.doe.k12.de.us