# H&R Block Income Tax School Catalog

State of Oregon

2700 NE Sandy Blvd. | Portland, OR 97232 | 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®**

## CONTENTS

Mission Statement, Course Structure and Information	4
Mission Statement	4
Course Description	4
Pre-Requisites	4
Enrollment Procedures	4
Required Course Materials and Documents, Resources, And Supplies	5
Course Objectives	5
Course Structure	6
Course Topics	6
Homework	6
Course layout	7
Grading Structure	8
Unsatisfactory Progress	8
Successful Completion	8
Career Placement Services	8
Transcripts	9
Transferability of Credit	9
Credits for Previous Education, Training, Work, or Life Experience	9
Student Conduct	10
Attendance	10
Equal Opportunity	10
Scholarship Available	11
Grievance Procedure:	11

Tuition/Fees	
Method of Payment	
Withdrawal and Refund Policy	
General Information, Facilities, and Staff	
Facilities	
Staff:	14
Ownership	
HRB Tax Group, Inc. Board of Directors:	
Course Calendar	15
H&R Block Income Tax Course (ITC) Learner Acknowledgements	
H&R Block Income Tax Course Student Registration Form	

## 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 89 hours and includes four components:

- Tax theory and law
- Electronic software preparation
- Client interview skills
- Advice skills

#### **PRE-REQUISITES**

Graduation from a high school or equivalent degree is required to enroll in the H&R Block Income Tax Course. Students must be at least 18 years of age at the time of enrollment to enroll in the H&R Block Income Tax Course.

#### **ENROLLMENT PROCEDURES**

To enroll in H&R Block Income Tax Course:

- Go to hrblock.com or <u>http://www.hrblock.com/corporate/income-tax-course</u>
- 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

#### 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 BlockWorks 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**

Participants will be given instructions, participant guide, software, and resource materials. Participants will be able to accurately conduct a client interview, offer advice, and complete a hand-prepared and an electronic tax return.

At the conclusion of this course, you 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 the 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.

#### **COURSE STRUCTURE**

The H&R Block *Income Tax Course* includes 33 sessions, including a mid-term and a final exam. There are 81 hours of Oregon qualifying education, instructor led sessions (63 hours of Federal tax and 18 hours of State tax). 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 include 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.

COURSE LAYOUT

## Income Tax Course 2019

Chapter Name	Chapter Number	Federal Hours	Delivery Format
Introduction	0	0	Pre-Work
Wages, Income, and Taxes	1	3	Instructor Led Training
Filing Requirements	2	3	Instructor Led Training
Qualifying Dependents and Support	3	3	Instructor Led Training
Dependent Related Filing Status	4	3	Instructor Led Training
Interest and Dividends	5	2	Instructor Led Training
EIC and Due Diligence	6	3	Instructor Led Training
Other Income & Adjustments	7	2	Instructor Led Training
Credits	8	3	Instructor Led Training
Education Provisions	9	3	Instructor Led Training
Retirement I	10	2	Instructor Led Training
Retirement II	11	3	Instructor Led Training
Ethics	12	2	Instructor Led Training
Midterm Review	13	1	Instructor Led Training
Midterm Test	14	2	Instructor Led Training
Block Works Practice 1	15	3	Instructor Led Training
Itemized Deductions	16	3	Instructor Led Training
Self Employment Income	17	3	Instructor Led Training
Capital Assets	18	3	Instructor Led Training
Depreciation	19	3	Instructor Led Training
Penalties & Amended Returns	20	2	Instructor Led Training
Passive Income	21	3	Instructor Led Training
Tax Planning	22	2	Instructor Led Training
Block Works Practice 2	23	3	Instructor Led Training
Introduction to Schedule F; Advanced Federal Topics for the Oregon Board Exam	24	3	Instructor Led Training
Introduction to Oregon Processes, Wages, Income, and Taxes	25	3	Instructor Led Training
Oregon Filing Requirements & Dependents; Military Personnel; Investment Income	26	3	Instructor Led Training
Oregon Adjustments; Credits; Education Benefits	27	3	Instructor Led Training
Oregon Retirement, Itemized Deductions; Real Property	28	3	Instructor Led Training
Oregon Small Businesses; Passive Income; Penalties & Amended Returns, Tax Planning; Ethics	29	3	Instructor Led Training
Oregon Nonresident and Part-Year Resident Returns	30	3	Instructor Led Training
Oregon Block Works Practice 3	31	2	Instructor Led Training
Final Review	32	3	Instructor Led Training
Final Test	33	3	Instructor Led Training
	Total Hours	89	
	ILT Hours	89	
	OR State Hours	81	

#### 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®<sup>1</sup>

#### 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.

<sup>&</sup>lt;sup>1</sup> 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.

#### TRANSCRIPTS

Students may obtain a free copy of their transctript 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.

#### 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 81 hours of in-class instructor led training. Students are encouraged to attend all 81 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. Any person unlawfully discriminated against, as described in ORS 345.240, may file a complaint under ORS 659A.820 with the Commissioner of the Bureau of Labor and Industries. 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.

#### 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 in writing to the Instructor in charge of the class. If, after discussing with the instructor the issue is not resolved, the student should submit his or her written complaint to the District Manager, Jennifer Ryden-Moe, H&R Block Income Tax School, 2700 NE Sandy Blvd., Portland, OR 97232. If a resolution is not reached after discussing with the District Manager, the student should submit his or her written complaint to Steve Guidroz, VP Learning & Development, HRB Tax Group, One H&R Block Way, Kansas City, MO 64105. Students will receive a response within 14 days upon receipt of the written complaint by Mr. Guidroz. In each stage of the complaint process the complaint must be in writing; signed by both the student and the school official; and marked with the date each step of the process outlined above is completed. If the student does not believe a satisfactory resolution has been reached between the student and the school, he or she may contact: Higher Education Coordinating Commission, Private Career Schools, 255 Capitol St. NE | Salem, OR 97310. After consultation with appropriate Commission Staff and if the complaint alleges a violation of Oregon Revised Statutes 345.010 to 345.470 or standards of the Oregon Administrative Rules 715-045-0001 through 715-045-0210, the Commission will begin the complaint investigation process as defined in OAR 715-045-0023 Appeals and Complaints.

#### **TUITION/FEES**

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.

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

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.

• No tuition is charged for the Income Tax Course, but you are required to pay a course materials fee to purchase the electronic textbook and printed study guide.

Upon receipt of your notice to withdraw and cancel, access to the electronic textbook will be removed 30 days after your notice is received by H&R Block.

- 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:
  - o Returning the printed study guide to the Instructor at 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
- 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.

<b>General Refund Policy</b>
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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*

## 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 working H&R Block Tax Offices. Students utilize the same equipment and software used by professional tax preparers.

<b>Office ID</b>	License Number	Address	City	Zip Code	Phone Number
36330	1094	1050 SW Baseline, Ste. C5	Hillsboro	97123	(503) 648-9298
36156	1661	2700 NE Sandy Blvd.	Portland	97232	(503) 231-8888
36247	1662	1604 S. Hwy 97	Redmond	97756	(541) 923-7119
36236	1663	507 S. Front, Ste. 5	Central Point	97502	(541) 664-1857
36320	1664	10425 SE 82nd Ave.	Happy Valley	97086	(503) 788-8811
36292	1666	860 S. Hwy 395	Hermiston	97838	(541) 567-8498
36315	1670	547 NW Division St., Ste. P3C	Gresham	97030	(503) 492-0210
36209	1671	3169 W. 11th	Eugene	97402	(541) 344-8299
36223	1672	13227 SW Canyon Rd., Ste. E	Beaverton	97005	(503) 643-9712
36213	1673	13010 SE McLoughlin Blvd.	Milwaukie	97222	(503) 659-0078
36182	1674	2927 NE Broadway St., Ste. 150	Salem	97303	(503) 390-6622
36316	1676	4685 Commercial St. SE	Salem	97306	(503) 585-9658
36366	1677	447 NW 3rd St.	Prineville	97754	(541) 447-5004
36438	1678	4221 NE Stephens St., Ste. 103	Roseburg	97470	(541) 673-2165
36312	1718	4803 Woodstock, Ste. B	Portland	97206	(503) 771-8080
36349	1721	29702 SW Town Center Loop	Wilsonville	97070	(503) 682-2586
36159	1723	8304 SE Stark St.	Portland	97216	(503) 255-5743
36227	1724	19287 SW Martinazzi Ave.	Tualatin	97062	(503) 692-7241
36291	1766	203 SW Emigrant	Pendleton	97801	(541) 276-0659
36219	1768	1109 SW 1st Ave., Ste. E	Canby	97013	(503) 266-7847
36459	1769	1457 SW 4th Ave.	Ontario	97914	(541) 889-5056
36350	1774	14290 SW Allen Blvd.	Beaverton	97005	(503) 643-5162
36454	1882	33548 SW Edward Lane	Scappoose	97056	(503) 543-3232
36388	1883	2829 Lancaster Dr. NE, Ste. 180	Salem	97305	(503) 391-8442
36165	2028	1724 NE 122nd Ave.	Portland	97230	(503) 253-4714

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 Oregon Higher Education Coordination Commission, Office of Private Postsecondary Education.

#### Director

Jennifer Ryden-Moe, Eugene, OR

#### District General Managers

Jennifer Ryden-Moe, Kaooni Sablan, Briana Croasmun, Jill Munson, Gary Black (ID)

#### **Instructors**

Amos, Jessica Anderson, Jessica Arroyo-Ortiz, Sylvia Black, Rita Bowman-Owens, Miranda Cervantes, Maria Croasmun, Briana Cumpton, Stephanie Dawson, Tandy Dougherty, Sharon Ekdahl, Donna Feldhausen, Brenda Franklin, Kathleen Garcia, Ruth Geist, Jeannine Greer, Donna Harmon, Carrie Hart, Kim Hearne, Erika Heim, Wendy Herrera, Josephine Hollenberry, Brandy Holt, Jennifer Jenkins, Roxanna Kamsha, Mariya Kartsen, Betty Kelley, Laurie Kennedy, Kristy Kennedy, Susan Leonhardt, Carole Lewis, Mary McGlin, Beverly Wang, Mei Mei Nash, Robert "Bob" Nikolaeva, Rositsa Orso, Annette Pandharpurkar, Vaishali Patrick, Sally Poole, Lorna Rapelje, Laura Richmond, Linda R iley, Edward Risdal, Patti Sablan, Kaooni Salazar, Chantell Sotir, Kara Sprague, Ry-Anne Stigliano, James Swanton, Susan Swires, Christopher Vardhana, Jayashree Whittington, Marsha Woobank-Garcia, Lori

### OWNERSHIP

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

APPROVED AND REGULATED BY: Oregon Higher Education Coordinating Commission, Private Career Schools, 255 Capitol St. NE | Salem, OR 97310

#### HRB TAX GROUP, INC. BOARD OF DIRECTORS:



No Classes in Session

Legal Holiday

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	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							

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.

#### 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 89 HOURS INSTRUCTION

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<sup>1</sup>

Name		DOB
SSN	Gender	Race
Address		
City	State	Zip
Email	Telephone	

## Indicate the Date/Time/Location of the course you

are interested	d in attending:
----------------	-----------------

Date	Time
Location	

Phone

#### 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.

Any student complaint should first be submitted in writing to the Instructor in charge of the class. If, after discussing with the instructor the issue is not resolved, the student should submit his or her written complaint to the District Manager, Jennifer Ryden-Moe, H&R Block Income Tax School, 2700 NE Sandy Blvd., Portland, OR 97232. If a resolution is not reached after discussing with the District Manager, the student should submit his or her written complaint to Steve Guidroz, VP Learning & Development, HRB Tax Group, One H&R Block Way, Kansas City, MO 64105. Students will receive a response within 14 days upon receipt of the written complaint by Mr. Guidroz. In each stage of the complaint process the complaint must be in writing; signed by both the student and the school official; and marked with the date each step of the process outlined above is completed. If the student does not believe a satisfactory resolution has been reached between the student and the school, he or she may contact: Higher Education Coordinating Commission, Private Career Schools, 255 Capitol St. NE | Salem, OR 97310. After consultation with appropriate Commission Staff and if the complaint alleges a violation of Oregon Revised Statutes 345.010 to 345.470 or standards of the Oregon Administrative Rules 715-045-0001 through 715-045-0210, the Commission will begin the complaint investigation process as defined in OAR 715-045-0023 Appeals and Complaints.

#### 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 the 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.

#### 3. Acknowledgements and Signature

Competitor Exclusion Acknowledgment: The H&R Block Income Tax Course is notintended for or open to any persons currently employed by or seeking employment withany tax preparation company other than H&R Block. H&R Block reserves the right toimmediately cancel the student's enrollment should we learn of their employment orintended employment with a competing tax preparation company.

In 1973 the Oregon legislature created the Board of Tax Service Examiners, now the Board of Tax Practitioners, to examine and license all persons in Oregon who prepare, counsel, or assist in the preparation of personal income tax returns for a fee. This legislative action was taken to insure competent and ethical tax service to Oregon citizens.

A Tax Preparer License enables a person to lawfully prepare personal income tax returns in Oregon. A tax preparer must work under the supervision of a tax consultant, a certified public accountant, a public accountant, or an attorney.

To become a Licensed Tax Preparer in Oregon you must:

- Be at least 18 years of age.
- Be a high school graduate or have passed an equivalency examination.
- Attend and successfully pass an 80-hour course in basic personal income tax law, theory, and practice. This course must be approved by the Board of Tax Practitioners.

I have read and received a copy of this enrollment agreement and catalog.

I understand that I must at least 18 years of age to enroll in the H&R Block Income Tax Course

I have provided my date of birth

Studet Signature	Date
H&R Block Associate Signature	Date
For more information on the Income Tax Co www.hrblock.com	urse please visit

1. You must be at least 18 years of age to enroll. SSN, Date of birth is required by the State of Oregon to be in all students' files. Race and Gender is requested but not required by law. Requests for personal identifying information meets data collection requirements as required by OAR 715-045-0018 (For PCS) and OAR 583-030-0042 (For ODA).