

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) 947-5751.

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:

- 2008 Student Handbook (a 24-session workbook designed to supplement information contained in federal and Oregon publications and to provide working problems for students to apply their knowledge.)
- Classwork Answer Keys
- Homework Answer Keys
- Quiz Answer Keys

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	250
Course Manual	170
Printing & Shipping	<u>50</u>
Total	\$499

E-mail delivery option discount is \$50. Printing and shipping fee is eliminated if student elects to receive all course material via email. Student must be able to open files sent in Adobe Acrobat 5.0 or higher. Free Adobe Reader (Version 8.1.1) software can be downloaded at: <http://www.adobe.com/products/acrobat/readstep2.html>.

Refund Policy

Refund Schedule for Distance Learning Instruction (OAR 581-45-037) (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. If cancellation occurs during that five-day period, all tuition and enrollment fees will be refunded.
2. If termination occurs later than 5 days after date of enrollment in the course, the school will charge a registration fee of \$29.
3. The course start date shall begin on the date the enrollment agreement is signed by the student or on the date course materials are shipped by the school, whichever is the later date. 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 later than 6.5 (6 and 1/2) weeks from the course start date or 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 printing/shipping charges after the initial shipment of course materials has been issued to the student.

ENROLLMENT AGREEMENT

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

Correspondence 80-Hour Basic Income Tax Course

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, material and shipping fees totaling \$499.00 are paid in full.

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How Do I Enroll?

To secure your place in class, complete the enrollment agreement on the following page and deliver it along with the enrollment fee of \$499 (\$449 if receiving materials via email) to:

Pacific Northwest Tax Service
13405 NW Cornell Rd.
Portland, OR 97229
Fax: 503-350-0265
Email: pnwtaxschool@aol.com

ENROLLMENT AGREEMENT CORRESPONDENCE 80-HOUR BASIC TAX COURSE

Pacific Northwest Tax School
13405 NW Cornell Rd.
Portland, OR 97229

Student's Name: _____

Student's Address: _____

Street Address

City

State

Zip

Student Contact _____

Home Phone

Work/Cell

E-Mail

I agree to enroll in Pacific Northwest Tax School's Correspondence 80-Hour Basic Tax Course. I have read and received a copy of this Enrollment Agreement and the Course Catalog and agree to all stipulations listed therein. By initialing here _____, I hereby agree a facsimile signature on this Enrollment Agreement makes this enrollment legally binding

Course start date is: _____ (Date signed by student)

Course end date is: _____ (13 weeks after start date)

Tuition/Administration: \$230.00	Student Manual: \$190.00 (Student will self-print PDF file), or
Registration Fee: \$ 29.00	\$240.00 (School delivers printed manual)

I elect to receive all course materials via email for a total program fee of \$449.00

I elect to receive printed course materials for a total program fee of \$499.00

My check in the amount of \$ _____ is enclosed.

I authorize \$ _____ to be charged to my Credit/Debit Card # _____
Expiration Date ____ / ____

Signature of Student

Date

Signature of School Official

Date

Any Student inquiry regarding this contract may be made in writing to:

The Superintendent of Public Instruction
Oregon Department of Education
Public Service Building
225 Capitol St., Salem, OR 97310-0203