



13405 NW Cornell Rd. Portland, OR 97229
Phone: (503) 646-5600 E-Mail: PnwTaxSchool@aol.com
Visit our website at www.PnwTaxSchool.com

ONLINE 80-HOUR BASIC INCOME TAX COURSE (SELF-PACED) COURSE CATALOG

Program Information

The Online 80-Hour Basic Income Tax Course (Self Paced) contains 80 hours of online education offered through 24 self-paced study sessions and proctored closed-book mid-term and final exams. Students are expected to complete two sessions per week. Each session runs for approximately three hours and 15 minutes. This course meets all requirements set forth by the Oregon Board of Tax Service Examiners and covers both federal and Oregon individual income tax laws. Students who successfully complete this course qualify to sit the Oregon Tax Board Examinations.

Owner and Officials

Owner: Pacific Northwest Tax School Inc.
Administrators: April Gutierrez & Jess 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.

Delivery of Lessons and Materials

Students will log onto Pacific Northwest Tax School's Learning Management System (LMS) to download and print course materials. Students will also access pre-recorded video lectures and complete required reading, classwork, homework and quiz assignments via the online LMS.

For an additional fee, the School will ship printed Course Manuals to the student.

Course Format
Online

Schedule
Self-paced (2 or more sessions per week)

This is a self-paced course. Students shall complete two or more sessions per week. Self-paced session availability dates are as follows:

First Date Video File is Available	Session Number	Session Topic
Monday, September 15, 2008	Session 1	Introduction & Filing Requirements
Thursday, September 18, 2008	Session 2	Filing Status & Decedents
Monday, September 22, 2008	Session 3	Personal Exemptions & Dependents
Thursday, September 25, 2008	Session 4	Wages, Salaries & Earnings
Monday, September 29, 2008	Session 5	Interest & Dividend Income
Thursday, October 02, 2008	Session 6	Taxable Refunds, Alimony, K1, Unemployment & Other Income
Monday, October 06, 2008	Session 7	Pension & Social Security Income
Monday, October 13, 2008	Session 9	Itemized Deductions: Medical Expenses, Deductible Tax & Interest Expenses
Thursday, October 16, 2008	Session 10	Itemized Deductions: Charitable Gifts, Casualty & Theft Losses
Monday, October 20, 2008	Session 11	Itemized Deductions: Employee Business Expenses
Thursday, October 23, 2008	Session 12	Itemized Deductions: Other Miscellaneous Itemized Deductions
Monday, October 27, 2008	Mid-Term Exam	Students will sit closed-book exam.
Thursday, October 30, 2008	Session 13	Oregon Additions & Subtractions
Monday, November 03, 2008	Session 14	Non-refundable Federal Credits
Thursday, November 06, 2008	Session 15	Non-refundable & Refundable Federal Credits
Monday, November 10, 2008	Session 16	Basis of Assets
Thursday, November 13, 2008	Session 17	Depreciation & Amortization
Monday, November 17, 2008	Session 18	Sale of Assets
Thursday, November 20, 2008	Session 19	Sale of Home, Installment Sales
Monday, November 24, 2008	Session 20	Rental Income & Expenses
Thursday, November 27, 2008	Session 21	Self-Employment Income & Expenses, Office-in-home
Monday, December 01, 2008	Session 22	Other Taxes, Amended Returns, Penalties
Thursday, December 04, 2008	Session 23	Oregon Part-Year & Nonresident Returns
Monday, December 08, 2008	Session 24	Oregon Administrative Rules & Ethics for Tax Preparers
Thursday, December 11, 2008	Final Exam	No class held. Students sit closed-book final exam.
Monday, December 15, 2008	Review of Final Exam	Question and answer session for students.

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.

Computer, Equipment & Internet Requirements

This is a live, online course. Students enrolling in this course will attend sessions via a computer with an internet connection. Students enrolled in the course will need to have:

1. Access to a computer with an internet connection (a high-speed DSL or cable internet connection is recommended), and
2. A headset or speakers to hear audio instructions and presentations.

Legal Holidays

The school is closed on the following national holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Thursday and Friday, Christmas Day.

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 the student and a school official.
2. All required enrollment fees are paid.

Attendance Policy

Students shall be required to complete 24 course sessions from the date of enrollment to the date of course completion. Certificates of completion will not be issued without the completion requirement being met.

Grading System

Successful Completion: *Requires achieving a combined 70% grade on the mid-term and final exams.*

Unsuccessful Completion: *Failing to meet the combined 70% grade requirement.*

Standards of Progress, Attendance and Performance Required of Students

Students must maintain satisfactory progress while enrolled in the Course. To receive a Certificate of Completion, students must:

1. Complete all 24 online sessions.
2. Submit completed homework assignments for all course sessions.
3. Successfully complete open-book take-home mid-term and final exams.
4. Successfully complete closed-book midterm and final exams administered by a School-approved proctor.

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) 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' Online Basic 80 Hour Income 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

Taxable State Refunds, Scholarships,

Social Security & Railroad Equivalent Benefits

Alimony

Self-Employment Income and Expenses for Small Businesses

Pacific Northwest Tax School Online 80-Hour Basic Income Tax Course (Self-Paced)

Catalog & Enrollment Agreement

www.PnwTaxSchool.com

Rental Income & Expenses
Depreciation and Amortization of Property
Investment Income and Expenses
Sale of Home
Earned Income Credit
Child Tax Credit
Child and Dependent Care Credit
Estimated Tax, Amended Returns, Extensions
Penalties and Interest
Oregon Tax Laws
Oregon Rules Governing Tax Preparers

Tuition and Fee

Enrollment Fee	\$ 29.00
Tuition	200.00
Student Manual	<u>190.00</u>
Total	\$419.00

(Student Manual is delivered as a printable PDF file. Add \$50 to cost of materials for a printed copy of the Student Manual).

Refund Policy

Refund Schedule for Resident Instruction (OAR 581-45-037) (ORS 345.115)

1. You may cancel enrollment prior to commencement of classes by giving written notice to the school.
2. If cancellation occurs after five business days of date of enrollment but before student has commenced lessons, and lesson materials have not been delivered, you will receive a 100 percent refund of Tuition and Fees.
3. If cancellation occurs after five business days of the date of enrollment, but before student commences lessons and prior to lesson materials being delivered (whichever is earlier) a \$29 Registration fee will be charged.
4. If cancellation occurs after five business days of date of enrollment but student has not commenced lessons, and lesson materials have been delivered, you will be charged a \$29 registration fee and a \$190 Student Manual fee.
5. The course start date shall begin on the date the enrollment agreement is signed by the student and a school official or on the date course materials are made available to the student, 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. 6.5 weeks from the course start date, or
 - b. Completion of Session 12 course material
6. If termination occurs later than 6.5 (6 and ½) 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.
7. There will be no refund for the Student Manual once it has been delivered to the student.

How Do I Enroll?

To secure your enrollment in this online course, complete the enrollment agreement on the following page and fax or mail it to:

Pacific Northwest Tax School
13405 NW Cornell Rd.
Portland, OR 97229
Fax: 503-350-0265

Pacific Northwest Tax School Online 80-Hour Basic Income Tax Course (Self-Paced)
Catalog & Enrollment Agreement
www.PnwTaxSchool.com

ENROLLMENT AGREEMENT

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

Phone: 503-646-5600 E-mail: Pacnwtax@aol.com
Visit our website at www.pnwtax.com

Online 80-Hour Basic Income Tax Course (Self-Paced)

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 and student manual fees totaling \$419.00 is paid.

REFUND POLICY:

1. You may cancel enrollment prior to commencement of classes by giving written notice to the school.
2. If cancellation occurs after five business days of date of enrollment but before student has commenced lessons, and lesson materials have not been delivered, you will receive a 100 percent refund of Tuition and Fees.
3. If cancellation occurs after five business days of the date of enrollment, but before student commences lessons and prior to lesson materials being delivered (whichever is earlier) a \$29 Registration fee will be charged.
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 - a. 6.5 weeks from the course start date, or
 - b. Completion of Session 12 course material
6. 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.
7. There will be no refund for the Student Manual once it has been delivered to the student.

How Do I Enroll?

To secure your enrollment in this live online course, complete the enrollment agreement on the following page and fax or mail it to:

Pacific Northwest Tax School
13405 NW Cornell Rd.
Portland, OR 97229
Fax: 503-350-0265

Pacific Northwest Tax School Online 80-Hour Basic Income Tax Course (Self-Paced)
Catalog & Enrollment Agreement
www.PnwTaxSchool.com

**ENROLLMENT AGREEMENT
ONLINE 80-HOUR BASIC INCOME TAX COURSE (SELF-PACED)**

**Pacific Northwest Tax School
13405 NW Cornell Rd.
Portland, OR 97229
Fax: 503-350-0265**

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 Online 80-Hour Basic Income Tax Course (Self-Paced).

Tuition:	\$200.00	Student Manual: \$190.00 (Student will self-print PDF file), <u>or</u> \$240.00 (Student requests printed manual in addition to the self-print PDF file)
Registration Fee:	\$ 29.00	

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)

I elect to receive all course materials via email for a total program fee of \$419.00

I elect to receive printed course materials for a total program fee of \$469.00

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

My enrollment fee of \$ _____ has been paid online.

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

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