

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

BASIC INCOME TAX COURSE CATALOG

Program Information

Basic Tax Course is offered through 80 hours of classroom education over a three-month period. Classes will be held two days per week. Each session will run for three hours and fifteen minutes.

Location

13405 NW Cornell Rd.
Portland, OR 97229

Days

Mondays & Thursdays

Times

Day Class 10:00am - 1:15pm
Evening Class 6:00pm - 9:15pm

Classes will commence on Thursday, September 6 and end on Thursday, December 13.

In addition to regular class hours, there will be three six-hour makeup/review sessions. Make-up/review sessions will be held on the following Saturdays:

October 13,
November 10, and
December 8

Classes will not be held on Thanksgiving Day.

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 operates classes at a classroom located inside our tax and accounting office located at 13405 NW Cornell Rd., Portland, OR 97229. 700 square feet is designated as classroom space. The classroom 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.
3. Classroom space is available. (Classes are filled on a first-come, first-serve basis and have sold out in prior years.)

Attendance Policy

Students shall be required to attend 27 course sessions from the date of enrollment to the date of course completion. Opportunities to attend make-up sessions will be provided. Certificates of completion will not be issued without attendance requirement being met.

Grading System

Successful Completion (requires 70% grade on final exam)

Unsuccessful Completion

Standards of Progress, Attendance and Performance Required of Students

Students must maintain satisfactory progress while enrolled in training. Each Student must attend 27 classroom sessions. Make-up classes shall be made available to students throughout the duration of the course. Each student must submit not less than 10 completed homework assignments throughout course. Each student must complete in-class, closed-book mid-term exam and take-home mid-term exam. Each student must complete in-class, closed-book final exam and take-home final exam.

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	\$ 29.00
Tuition	200.00
Books and Supplies	<u>170.00</u>
Total	\$399.00

Early bird discount is \$20. Books will be reduced to \$150.00 if student enrolls by August 15, 2007.

Refund Policy

Refund Schedule for Private Vocational Schools (OAR 581-45-026) (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 or within seven business days prior to the commencement of classes (whichever is earlier), you will receive a 100 percent refund of Tuition and Fees.
3. If cancellation occurs after five business days or within seven business days prior to commencement of classes (whichever is earlier) a \$29 Registration fee will be charged.
4. There will be no refund for books once issued.
5. If you terminate enrollment after commencing classes, tuition will be refunded on a prorated basis for the first 50% of scheduled classes. After 50% of classes have been held, no refunds shall be issued.

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

Basic Tax Course (80 Hours)

Class Location

13405 NW Cornell Rd.
Portland, OR 97229
(Corner of Cornell & Murray)

Days

Monday/Thursday (Day Class)
Monday/Thursday (Evening Class)

Times

10:00 AM – 1:15 PM
6:00 PM – 9:15 PM

Start Date:

Classes will commence on Thursday, September 6th, 2007.

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 book fees totaling \$399.00 (\$379.00 if enrolled by August 15, 2007) are paid in full.

REFUND POLICY:

1. You may cancel enrollment prior to entering classes by giving written notice to the school.
2. If cancellation occurs within five business days of signing this agreement all tuition and enrollment fees will be refunded.
3. If cancellation occurs after 5 business days and prior to the commencement of classes, a \$29.00 registration fee will be charged.
4. If cancellation occurs after commencing classes, tuition will be refunded on a prorated basis for the first 50% of scheduled classes. After 50% of classes have been held, no refunds will be issued.
5. There will be no refund for books after they have been issued to the student. Pro ration shall not apply towards the cost of books and materials.

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 \$399 to:

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

ENROLLMENT AGREEMENT - 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

Tuition: \$200.00 Registration Fee: \$29.00
Books: If enrolled by 8/15/07: \$150.00 If enrolled after 8/15/07: \$170.00

I agree to enroll in Pacific Northwest Tax Service's Basic Tax Course.

Please enroll me in (circle one):

DAY CLASS

Monday/Thursday (10:00 AM - 1:15 PM)

EVENING CLASS

Monday/Thursday (6:00 PM - 9:15 PM)

DAY/EVENING COMBINATION CLASS

Monday Day/Thursday Evening

EVENING/DAY COMBINATION CLASS

Monday Evening/Thursday Day

I have read and received a copy of this Enrollment Agreement and the Course Catalog and agree to all stipulations listed therein.

My total enrollment fee is: (Circle one) \$379.00 \$399.00 (After 8/15/07)

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