

# H&R Block Income Tax School

## Catalog

### State of Wisconsin

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

### Fiscal Year 2019

(5/1/18 - 4/30/19)



**H&R BLOCK®**

# Income Tax Course 2018

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# Income Tax Course 2018

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# Income Tax Course 2018

## 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, core course which provides a foundation for understanding personal income tax returns. The emphasis is on preparing Forms 1040EZ and 1040A, with awareness-level information on Form 1040 tax topics. The course structure is 60 hours, is unique, and includes four components:

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

### 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 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 EITC eligibility.
- Accurately complete a Form 1040EZ and Form 1040A tax return 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.

# Income Tax Course 2018

## 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](http://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

### 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.

# Income Tax Course 2018

## COURSE STRUCTURE

The H&R Block *Income Tax Course* includes 21 sessions, including a mid-term and a final exam. There are 50 hours of instructor-led sessions (44 hours of Federal tax and 6 hours of State tax), and 10 hours of self-study. See the course schedule for more details.

## COURSE TOPICS

The course will cover the following topics:

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

## 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.

# Income Tax Course 2018

## COURSE LAYOUT

Chapter Name	Hours	Chapter Number	Delivery Format
Introduction	0	0	Pre-Work
Wages, Income, and Taxes	3	1	Instructor Led Training
Filing Requirements	3	2	Instructor Led Training
Dependent Exemptions and Support	3	3	Instructor Led Training
Dependent Related Filing Status	3	4	Instructor Led Training
Interest and Dividends	2	5	Self-Study
Itemized Deductions (awareness)	3	6	Instructor Led Training
BlockWorks Practice 1	3	7	Instructor Led Training
Midterm Review	2	8	Self-Study
Midterm Test	2	9	Instructor Led Training
State Fundamentals I	3	10	State Instructor Led Training
EIC and Due Diligence	3	11	Instructor Led Training
Other Income & Adjustments	3	12	Self-Study
BlockWorks Practice 2	3	13	Instructor Led Training
Credits	3	14	Instructor Led Training
Education Credits	3	15	Instructor Led Training
Retirement	3	16	Instructor Led Training
BlockWorks Practice 3	3	17	Instructor Led Training
Ethics	3	18	Self-Study
State Fundamentals II	3	19	State Instructor Led Training
Final Review	3	20	Instructor Led Training
Final Test	3	21	Instructor Led Training
<b>Total Hours</b>	<b>60</b>		
ILT Hours	44		
State ILT Hours	6		
Self-Study Hours	10		

# Income Tax Course 2018

## COURSE GRADING STRUCTURE

Successful completion of the course requires meeting minimum attendance requirements, completion of all self-study components: textbook, workbook, and mandatory online class training modules, and a 70% on the final exam. The cumulative score on the following will determine your course grade *Quizzes are open-book*:

- Quiz 1
- Midterm Exam
- Quiz 2
- Quiz 3
- Final Exam

Overall Score:	Outcome of Course:
100%-70%	Successful
69% or less	Unsuccessful

- Midterm exams are open book and require a tax return to be completed. The tax return for the midterm are completed by hand. The tax return for the final exam will be completed using tax preparation software.

## COURSE GRADUATES RECEIVE:

- H&R Block Certification
- Certificate of Completion
- Qualifying Education Hours
- 2.25 hours of recognized credit with the University of Phoenix®<sup>1</sup>

## 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.

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<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.

# **Income Tax Course 2018**

## **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.

# Income Tax Course 2018

## COURSE EXPECTATIONS – CODE OF CONDUCT

- Arrive to class on time.
- Return from break(s) on time.
- Participate in class discussions.
- Maintain honesty, integrity, respect and responsibility in every class.
- Stay focused, positive, and have fun.

If, in the Instructor's opinion, a student's work is unsatisfactory, the student may be encouraged to enroll in the next available term at no additional charge. The refund policy is conditioned upon compliance with student conduct rules.

## ENTRANCE AND ATTENDANCE

Enrollment is allowed up to, and including, the first week of class. Students enrolling in the course are required to be 18 years of age at time of enrollment. Students may attend make-up sessions with Instructor approval. In the event a student attends a make-up session, the Instructor should 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 of in-class training time, without attending approved make-up classes, the instructor should inform the student that due to these absences the student cannot successfully complete the course. The instructor should also inform the student that he or she will be allowed to attend the remaining in-class training sessions, but will not be allowed to take the remaining quizzes and exams. All web-based training, with exception of the midterm review (which is highly recommended, but optional) must be completed in order to successfully pass the course.

## 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.

## SCHOLARSHIP AVAILABLE

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

## EMPLOYMENT INTERVIEW

To become eligible for an employment interview, you must pass the course with a cumulative score of **70% or above** and have a score of **70% or above** on your final exam.

# Income Tax Course 2018

## PLACEMENT ASSISTANCE, PROVISIONS FOR PROBATION, AND CREDIT GRANTED POLICY

These records will be available for inspection during normal working hours upon written notice to H&R Block. For students who do not make satisfactory progress except as indicated above, there are no provisions for probationary periods, dismissals, or conditions for re-entrance.

- ENROLLMENT IN OR COMPLETION OF THE COURSE IS NEITHER AN OFFER NOR A GUARANTEE OF EMPLOYMENT. H&R Block does not provide placement assistance upon graduating.

## 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 is not satisfied with the resolution reached with H&R Block they may contact the WI Dept. of Safety & Professional Safety -Educational Approval Program, 1400 E. Washington Ave., | Madison, WI 53703 | E-mail: DSPSEAP@wisconsin.gov | Website: www.dsp.wi.gov

## 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

## 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.

# Income Tax Course 2018

## 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, withdrawal and cancellation of your enrollment can be done 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)
- **Note: In Wisconsin, H&R Block cannot require the student to give notice of termination.** Instructors need to be aware of the requirements in their state and cancel student enrollments accordingly. Upon cancellation of your enrollment, 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*

- Refunds will be provided within 30 days of notice to the address provided at the time of your enrollment.
- In addition to the General Refund Policy stated above, if you return the printed workbook you will receive a refund in accordance with the details below:

# Income Tax Course 2018

## WITHDRAWAL AND REFUND POLICY CONT'D.

- **Refunds for Tuition.**

**Note:** Although the table below shows refund percentages for tuition, H&R Block does not charge tuition, so we will not be refunding any tuition. The refund percentages do not apply to the required course materials cost.

A student who withdraws or is dismissed after attending at least one class, but before completing 60% of the instruction in the current enrollment period is entitled to a pro-rated refund of tuition as follows:

At Least	But Less Than	Refund of Tuition
1 unit/class	10%	90%
10%	30%	70%
30%	60%	40%
60%	NO REFUND	NO REFUND

- **Refunds for Course Materials.**

For students who withdraw, H&R Block will refund 100% of the required course materials cost to all students who return the printed workbook unused at any time prior to the end of the class. Unfortunately, because the course materials are updated annually, and the Income Tax Class is only offered during one time of year, H&R Block cannot reuse or resell used course materials, and the course materials cannot be returned by H&R Block to its supplier. Therefore, H&R Block will not provide refunds for printed workbooks that are used. See our standard H&R Block Course Material Refund Policy for more details.

# Income Tax Course 2018

## FACILITIES, STAFF, AND GENERAL INFORMATION

### 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.

### 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.

### OWNERSHIP

H&R Block or an H&R Block franchisee operates the H&R Block Income Tax Course. Eastern Tax Services, Inc. was the operating entity (April 1, 1983), and in Sept. of 1999, became part of H&R Block Eastern Enterprises, Inc. HRB Tax Group, Inc. replaced the entity of H&R Block Services, Inc. in Oct. 1998 and now holds the existing licenses of H&R Block Eastern Enterprises, Inc. HRB Tax Group, Inc. is the parent company of H&R Block Eastern Enterprises, Inc. H&R Block, Inc. is the parent company over all of the H&R Block entities.

# Income Tax Course 2018

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					

**The class consists of a total of 60 hours instruction except in Oregon (89 hrs) and California (89 hrs). Classes 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. 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.

# Income Tax Course 2018

## 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 60 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<sup>1</sup>

Name \_\_\_\_\_ D.O.B. \_\_\_\_\_

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.

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 is not satisfied with the resolution reached with H&R Block they may contact the WI Dept. of Safety & Professional Safety - Educational Approval Program, 1400 E. Washington Ave., | Madison, WI 53703 | E-mail: [DSPSEAP@wisconsin.gov](mailto:DSPSEAP@wisconsin.gov) | Website: [www.dsps.wi.gov](http://www.dsps.wi.gov)

1. You must be at least 18 years of age to enroll. Date of birth is requested by the State of Wisconsin, but not required by law.

### 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:

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

**Note: In Wisconsin, H&R Block cannot require the student to give notice of termination.** Instructors need to be aware of the requirements in their state and cancel student enrollments accordingly. Upon cancellation of your enrollment, 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:

- 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 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*

Refunds will be provided within 30 days of notice to the address provided at the time of your enrollment.

In addition to the General Refund Policy stated above, if you return the printed workbook you will receive a refund in accordance with the details:

### Refunds for Tuition.

**Note:** Although the table below shows refund percentages for tuition, H&R Block does not charge tuition, so we will not be refunding any tuition. The refund percentages do not apply to the required course materials cost.

A student who withdraws or is dismissed after attending at least one class, but before completing 60% of the instruction in the current enrollment period is entitled to a pro-rated refund as follows:

At Least	But Less Than	Refund of Tuition
1 unit/class	10%	90%
10%	30%	70%
30%	40%	60%
60%	NO REFUND	NO REFUND

### Refunds for Course Materials.

For students who withdraw, H&R Block will refund 100% of the required course materials cost to all students who return the printed workbook unused at any time prior to the end of the class. Unfortunately, because the course materials are updated annually, and the Income Tax Class is only offered during one time of year, H&R Block cannot reuse or resell used course materials, and the course materials cannot be returned by H&R Block to its supplier. Therefore, H&R Block will not provide refunds for printed workbooks that are used. See our standard H&R Block Course Material Refund Policy for more details.

### 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 \_\_\_\_\_