



# H&R Block Income Tax School

## Catalog

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

Fiscal Year 2024

07/01/2023—06/30/2024

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## Table of Contents

MISSION STATEMENT & COURSE DESCRIPTION .....	4
MISSION STATEMENT .....	4
COURSE DESCRIPTION.....	4
COURSE OBJECTIVE .....	4
PRE-REQUISITES FOR ENROLLMENT .....	4
ENROLLMENT PROCEDURES .....	4
REQUIRED COURSE MATERIALS, DOCUMENTS, RESOURCES, & SUPPLIES .....	4
REQUIRED COURSE MATERIALS & DOCUMENTS.....	4
RESOURCES .....	5
SUPPLIES.....	5
COURSE STRUCTURE & INFORMATION .....	5
COURSE STRUCTURE .....	5
COURSE DELIVERY OPTIONS .....	5
HOMEWORK.....	5
GRADING STRUCTURE.....	5
UNSATISFACTORY PROGRESS .....	6
SUCCESSFUL COMPLETION .....	6
CAREER PLACEMENT SERVICES .....	6
TRANSCRIPTS.....	6
TRANSFERABILITY OF CREDIT .....	6
CREDIT FOR PREVIOUS EDUCATION, TRAINING, WORK, OR LIFE EXPERIENCE .....	6
STUDENT CONDUCT.....	6
DRESS CODE .....	7
ATTENDANCE .....	7
EQUAL OPPORTUNITY .....	7
MILITARY DISCOUNT .....	7
GRIEVANCE PROCEDURE.....	8
TUITION/FEES.....	8
METHOD OF PAYMENT .....	8
HOLDER IN DUE COURSE STATEMENT .....	8
WITHDRAWAL AND REFUND POLICY .....	9
FACILITIES.....	14
STAFF.....	14

H&R Block Income Tax Course Fiscal Year 2024

INSTRUCTORS..... 14

LICENSED TO OPERATE BY THE COMMISSION ON POSTSECONDARY EDUCATION ..... 14

OWNERSHIP ..... 14

HRB TAX GROUP, INC. BOARD OF DIRECTORS..... 14

COURSE CALENDAR..... 15

H&R BLOCK INCOME TAX COURSE (ITC) LEARNER ACKNOWLEDGEMENTS ..... 16

State Specific Acknowledgements and Grievance Policies:..... 17

    Arizona ..... 17

    Arkansas ..... 17

    California ..... 17

    Hawaii ..... 17

    Michigan..... 17

    Missouri..... 17

    Nevada ..... 18

    Oklahoma..... 18

    Oregon ..... 18

    Texas ..... 19

    Wisconsin..... 19

COURSE TOPICS & LAYOUT ..... 20

APPENDIX ..... 31

    APPENDIX A: Administrators & Directors ..... 31

    APPENDIX B: Agents, District General Managers, & Representatives ..... 31

    APPENDIX C: Instructors ..... 33

    APPENDIX D: Facilities..... 42

## MISSION STATEMENT & COURSE DESCRIPTION

Welcome, and thank you for choosing the H&R Block Income Tax School. Whether you are attending for the first time, returning, or preparing to enter the job market, we are pleased that you have chosen the H&R Block Income Tax Course to pursue your educational and career goals! We encourage you to carefully review this catalog in its entirety as it will serve as a useful resource in detailing valuable information necessary for successful completion of the course. Prospective and current students will find information about H&R Block's Income Tax Course, student support services, policies and procedures, and state specific compliance requirements and processes. This catalog covers in-person, virtual, and on-demand course modalities.

### 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 63 hours and includes three components:

- Tax theory and law
- Client interview skills
- Advice skills

### COURSE OBJECTIVE

The objective of this course is to enable participants to be able to adequately prepare a basic tax form, offer tax advice, and complete a hand-prepared return.

### PRE-REQUISITES FOR ENROLLMENT

- Graduation from a high school equivalent (GED).
- At least 18 years of age at the time of enrollment

### ENROLLMENT PROCEDURES

To enroll in the H&R Block Income Tax Course:

- Go to [hrblock.com](https://www.hrblock.com/corporate/income-tax-course/) or <https://www.hrblock.com/corporate/income-tax-course/>
- Select "Get Started"
- Payment for the course materials is due 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, DOCUMENTS, RESOURCES, & SUPPLIES

### REQUIRED COURSE MATERIALS & DOCUMENTS

- H&R Block's Income Tax Course Electronic Participant's Guide
- Course Syllabus

## H&R Block Income Tax Course Fiscal Year 2024

- 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, access Block Academy, and Inkling
- Option to purchase printed copy of the electronic Participant’s Guide from FedEx through the web link provided in Block Academy

### SUPPLIES

- Please bring a pencil/pens, notebook paper, and calculator to every class session.

## COURSE STRUCTURE & INFORMATION

### COURSE STRUCTURE

The H&R Block Income Tax Course consists of 22 sessions that includes a mid-term and final exam. There are 37 hours of instructor-led sessions and 25 hours of self-study (20 hours of federal tax and 5 hours of state). See the course schedules for more details. Please note, for Texas students the course is currently only offered in distance education and self-paced modalities.

### COURSE DELIVERY OPTIONS

The course is available in three formats: In-person, Virtual and On-Demand (self-study). Our in-person and virtual classes are a hybrid of instructor-led and self-study sessions. Where available, learners have the option of enrolling in blended Learning classes either in a classroom with face-to-face instruction or in one of our virtual classrooms, accessed via the internet.

- In-person classes are offered Sunday through Saturday 8am – 10pm local time.
- The virtual course is offered Monday through Saturday 8am - 11pm Central Standard Time (CST).
- The on-demand course is self-paced, and dates and times are elected by students.

### HOMEWORK

The H&R Block Income Tax Course does not 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.

### 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 minimum attendance requirements and receive a 70% or higher on all quizzes and exams. The course includes learning modules, quizzes and exams. The student’s quizzes, exam score, and attendance record determine if the student passes the course.

## 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.

## SUCCESSFUL COMPLETION

Students who successfully complete the Income Tax Course will receive:

- H&R Block Certification if hired for employment with H&R Block.
- Certificate of Completion
- Qualifying Tax Preparer Education hours

## CAREER PLACEMENT SERVICES

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. Enrollment in, or completion of the course is neither an offer nor a guarantee of employment.

## 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.

## 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.

## CREDIT FOR PREVIOUS EDUCATION, TRAINING, WORK, OR LIFE EXPERIENCE

H&R Block does not give credit for prior training or experience obtained from another institution. As such, H&R Block will not reduce a student's course length or fees based on such prior training, education, 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 any exam
- Sexual harassment or harassment of any kind of the school's premises

## H&R Block Income Tax Course Fiscal Year 2024

- 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

### DRESS CODE

Casual Attire - Appropriate attire for both men and women generally will be jeans, t-shirts, and sweatshirts, provided they are neat and in good condition (not torn, ragged, or frayed), do not display obscene, harassing, or discriminatory lettering, and fit appropriately. Casual shoes maybe worn, including athletic shoes and sneakers.

### ATTENDANCE

The course consists of 37 hours of in-class instruction. Students are encouraged to attend all 37 hours of in-class instruction. Students who miss no more than 6 hours of in-class instruction will meet the minimum attendance requirements. (In-class can be in-person or virtual for those students participating in the virtual tax course.) Students who miss in-class instruction 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 6 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 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. 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.

### MILITARY DISCOUNT

Course material costs will be waived for members of the military, wounded warriors, and military spouses who provide a valid coupon code for in-person or virtual courses only. 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 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 of Franchisee. If the District Manager or Franchisee does not resolve the complaint, the student should contact Ryan Weber, VP U.S. Retail—Workforce Planning & Experience, 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.

## TUITON/FEES

No tuition is charged for the Income Tax Course, but you are required to purchase the electronic textbook. The total cost for the required course materials is \$149 (Minnesota is \$99, Maine, New York, South Carolina, and Tennessee the course is free, In-person courses are free effective June 30,2022).

## 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.

## HOLDER IN DUE COURSE STATEMENT

Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed amounts paid by the debtor (FTC Rule effective 5-14-76).

## SCHOLARSHIP FOR STUDENTS IN TEXAS CALLED TO ACTIVE MILITARY SERVICE

H&R Block offers an ITC free scholarship for all military spouses, wounded warriors or spouse of a wounded warrior. Any active duty, reserve component, retired, and wounded warrior military spouses are eligible.

## 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:

- Go to your online Block Academy account, click on the course and select drop (prior to course start date): or
- 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.

### 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	Refund based on the amount of class time that has occurred and the state rules outlined below.

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.

*\*Note: Certain states have specific rules with respect to refunds related to the course materials. The refund policy for the state in which the class is being offered will determine which policy applies to you. Please scroll down to find the state refund policy that applies to you.*

### Arkansas, District of Columbia, and Missouri

In addition to the General Refund Policy stated above, if you provide notice will receive a refund in accordance with the details below:

Refund Statement	Refund Outcome
Student withdraws within 3 days of enrollment	100%

**Hawaii**

In addition to the General Refund Policy stated above, if you provide notice will receive a refund in accordance with the details below:

Refund Statement	Refund Outcome
Up to 10% of class attended	90%
11-25% of class attended	75%
26-50% of class attended	50%
51-75% of class attended	25%
>75% of class attended	NO REFUND

**Oklahoma**

In addition to the General Refund Policy stated above, if you provide notice will receive a refund in accordance with the details below:

Refund Statement	Refund Outcome
Student withdraws within 3 days of enrollment	100%
Up to 25% of class attended	75%
26-50% of class attended	50%
51-75% of class attended	25%
>75% of class attended	NO REFUND

**Wisconsin**

In addition to the General Refund Policy stated above, if you provide notice will receive a refund in accordance with the details below:

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

**Refund 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%	60%	40%
60%	NO REFUND	NO REFUND

## **Texas Cancellation and Refund Policy for Asynchronous Distance Education Courses**

### **CANCELLATION POLICY**

A full refund will be made to any student who cancels the enrollment contract within 72 hours (until midnight of the third day excluding Saturdays, Sundays and legal holidays) after the enrollment contact is signed.

### **REFUND POLICY**

1. Refund computations will be based on the number of lessons in the program
2. The effective date of termination for refund purposes will be the earliest of the following:
  - (a) the date of notification to the student if the student is terminated.
  - (b) the date of receipt of written notice from the student; or
  - (c) the end of the third calendar month following the month in which the student's last lesson assignment was received unless notification has been received from the student that he wishes to remain enrolled
3. If tuition and fees are collected before any lessons have been completed, and if, after expiration of the 72-hour cancellation privilege, the student fails to begin the program, not more than \$50 shall be retained by the school.
4. If the student who enters an asynchronous distance education course terminates or withdraws after the expiration of the 72-hour cancellation privilege, the school may retain \$50 of the tuition and fees and the minimum refund policy must provide that the student will be refunded the pro rata portion of the remaining tuition, fees, and other charges that the number of lessons completed and serviced by the school or college bears to the total number of lessons in the program.
5. A full refund of all tuition and fees is due in each of the following cases:
  - (a) an enrollee is not accepted by the school
  - (b) if the program of instruction is discontinued by the school and this prevents the student from completing the program; or
  - (c) if the student's enrollment was procured as a result of any misrepresentation in advertising, promotional materials of the school, or misrepresentations by the owner or representatives of the school.

### **REFUND POLICY FOR STUDENTS CALLED TO ACTIVE MILITARY SERVICE**

6. A student of the school or college who withdraws from the school or college as a result of the student being called to active duty in a military service of the United States or the Texas National Guard may elect one of the following options for each program in which the student is enrolled:
  - (a) if tuition and fees are collected in advance of the withdrawal, a pro rata refund of any tuition, fees, or other charges paid by the student for the program and a cancellation of any unpaid tuition, fees, or other charges owed by the student for the portion of the program the student does not complete following withdrawal;
  - (b) a grade of incomplete with the designation "withdrawn-military" for the courses in the program, other than courses for which the student has previously received a

grade on the student's transcript, and the right to re-enroll in the program, or a substantially equivalent program if that program is no longer available, not later than the first anniversary of the date the student is discharged from active military duty without payment of additional tuition, fees, or other charges for the program other than any previously unpaid balance of the original tuition, fees, and charges for books for the program; or

- (c) the assignment of an appropriate final grade or credit for the courses in the program, but only if the instructor or instructors of the program determine that the student has:
  - (A) satisfactorily completed at least 90 percent of the required coursework for the program; and
  - (B) demonstrated sufficient mastery of the program material to receive credit for completing the program.

- 7. Refunds will be totally consummated within 60 days after the effective date of termination.

*Completed forms, inquiries, or corrections to the individual information contained in this form shall be sent to the TWC Career Schools and Colleges, 101 East 15th Street, Room 226T, Austin, Texas 78778-0001, (512) 936-3100. Individuals may receive and review information that TWC collects about the individual by emailing to [open.records@twc.state.tx.us](mailto:open.records@twc.state.tx.us) or writing to TWC Open Records, 101 E. 15th St., Rm. 266, Austin, TX 78778-0001*

## FACILITIES

The H&R Block Income Tax Course is held in a classroom environment at H&R Block offices (for in-person courses only).

## STAFF

Administrators: Rochelle Petway, Kansas City, MO, Tracy Wicks, Kansas City, MO, & Bill Riley, San Antonio, TX

## INSTRUCTORS

Instructors are chosen according to their experience and training in tax return preparation. High school diploma, tax training school, or equivalent, two years of 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

## LICENSED TO OPERATE BY THE COMMISSION ON POSTSECONDARY EDUCATION

Approved by the Missouri Department of Higher Education, Jefferson City, Missouri

## 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.

## HRB TAX GROUP, INC. BOARD OF DIRECTORS

Katharine M. Haynes, Vice President, Corporate Secretary & Chief Ethics Officer, H&R Block, Inc.

H&R Block Income Tax Course Fiscal Year 2024

COURSE CALENDAR

FALL 2023 – ALL STATES & LOCATIONS

The 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.

<b>July 2023</b>	
Income Tax Course (ITC) Enrollment Begins (All Versions)	July 31st
2022 Self-Study Income Tax Course Closes	July 24th
<b>AUGUST 2023</b>	
First Sessions of Income Tax Course (ITC) Begin	August 28th
Labor Day Holiday	September 4th
Thanksgiving	November 23rd
<b>December 2023</b>	
Christmas Eve	December 24th
Christmas Day	December 25th
<b>JULY 2024</b>	
2023 Self-Study Income Tax Course Closes	July 22nd

## 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 Experience tells us that individuals who miss more than two sessions of virtual or in-class training time will not perform at H&R Block's standards. The *Income Tax Course Attendance Policy* is intended to ensure H&R Block has the best-trained Tax Professionals in the country. A learner cannot miss more than 30 minutes of a virtual or in-person session and receive credit for the session. Arriving late or leaving early may cause a learner to lose attendance credit for that session. Learners may not miss more than two sessions of the course. Virtual participants may make-up **ONE** missed session with a playback recording and in-person participants may make-up **ONE** missed session with their instructor. All of the self-study learning must be completed to successfully complete the course.
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.

## State Specific Acknowledgements and Grievance Policies:

### Arizona

If the student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the Arizona State Board for Private Postsecondary Education by contacting: Arizona State Board for Private Postsecondary Education, 1740 W. Adams Street, #3008

| Phoenix, AZ 85007 | Phone: (602) 542-5709 | Website: [ppse.az.gov/](http://ppse.az.gov/)

Holder in Due Course Statement: Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed amounts paid by the debtor (FTC Rule effective 5-14-76).

### Arkansas

AR Dept. of Higher Education, 101 E. Capitol Ave., Ste. 300 | Little Rock, AR 72201 | Phone: (501) 371-2000 Website: [www.adhe.edu/private-career-education](http://www.adhe.edu/private-career-education)

The H&R Block Income Tax Course is licensed by the Arkansas Department of Higher Education.

### California

H&R Block has been approved by the California Tax Education Council to offer this course (CTEC #1040-QE-0886), which fulfills the 60-hour "qualifying education" imposed by the State of California to become a tax preparer. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890 |

Sacramento, CA 65812-2890 | Toll-free Phone: (877) 850-2832 | Website: [www.ctec.org](http://www.ctec.org)

### Hawaii

If a student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the State of Hawaii Department of Education by contacting: HI Department of Education, Office of Curriculum and Instructional Design, 475 22nd Ave., Rm. 209 | Honolulu, HI 96816 | Phone: (808) 305-9755 | Website:

[www.hawaiipublicschools.org](http://www.hawaiipublicschools.org)

Approved and regulated by the State of Hawaii Department of Education, Honolulu, HI.

### Michigan

If a student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the Michigan Department of Licensing and Regulatory Affairs by contacting: MI Department of Licensing and Regulatory Affairs, P.O. Box 30018 | Lansing, MI 48909 | Phone: (517) 241- 9221 | Website: [www.michigan.gov/pss](http://www.michigan.gov/pss)

### Missouri

If a student is not satisfied with H&R Block's resolution of the student complaint submitted, he or she may contact the Missouri Department of Higher Education to indicate his or her desire to file a complaint at: MO Department of Higher Education, 301 W High St. Suite 860 | Jefferson City, MO 65101 | Phone: (573) 751-2361 | Fax: (573) 751-6635 |

Website: [dhe.mo.gov](http://dhe.mo.gov)

Approved and regulated by the Missouri Department of Higher Education, Jefferson City, MO

## Nevada

If a student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint by contacting the NV Commission on Postsecondary Education, 8778 S. Maryland Pkwy, Ste. 115 | Las Vegas, NV 89123 | Phone: (702) 486-7330 Website: [cpe.state.nv.us](http://cpe.state.nv.us)

ACCOUNT FOR STUDENT INDEMNIFICATION: In an event of school discontinued operation or a violation by the institution per NRS 394.383 to NAC 394.560, an account for student indemnification may be used to indemnify a student or enrollee who has suffered damage as a result of: discontinuance of operation or violation by such institution of any provision of NRS 394.383 to 394.560.

Licensed to operate by the NV Commission on Postsecondary Education, Las Vegas, NV.

## Oklahoma

If a student is not satisfied with H&R Block's resolution of the student complaint submitted, he or she may contact the Oklahoma Board of Private Vocational Schools, 3700 N. Classen Blvd., Ste. 250 | Oklahoma City, OK 73118 | Phone: (405) 528-3370 | Website: [www.obpvs.ok.gov](http://www.obpvs.ok.gov)

Holder in Due Course Statement: Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed amounts paid by the debtor (FTC Rule effective 5-14-76).

Approved and regulated by the Oklahoma Board of Private Vocation Schools, Oklahoma City, OK

## Oregon

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 equivalence 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.

## School's internal grievance policy

If a student has an internal grievance, the student shall follow these steps with the intent to reconcile their concerns in partnership with the school:

1. Students aggrieved by action of the school should attempt to resolve any problem with appropriate school instructor(s). Should this step fail, the student shall proceed to step number 2.
2. The student shall submit a written internal grievance to the follow email addresses: [sjyaratne@hrblock.com](mailto:sjyaratne@hrblock.com) and [jbarnett@hrblock.com](mailto:jbarnett@hrblock.com). The email shall be labeled, "Student Grievance".
3. Once the school receives the time stamped student grievance from the student, the school will have 15 days to do an investigation and provide the student their time stamped written determination.
4. The school's determination is final.

Should this procedure fail and the student has exhausted the school's internal grievance policy, the student may contact:

The Oregon Higher Education Coordinating Commission  
Private Career Schools  
Higher Education Coordinating Commission  
3225 25th Street SE, Salem, Oregon 97302  
Phone: 503-947-5716

Students aggrieved by action of the school should attempt to resolve these problems with appropriate school officials. Should this procedure fail students may contact: Higher Education Coordinating Commission, Private Career Schools, Oregon Higher Education Coordinating Commission, 3225 25th St., SE, Salem, OR 97302. After consultation with the appropriate Commission staff and if the complaint alleges a violation of Oregon Revised Statutes 345.010 to 345.470 or standards of 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.

Transcript Disclaimer for Students in Oregon: Transcripts will be maintained by the H&R Block Income Tax School for a minimum of 25 years after student graduates from the program.

#### Texas

If a student is not satisfied with H&R Block's resolution of the student complaint submitted, he or she may contact the Texas Workforce Commission at TX Workforce Commission, Career Schools and Colleges, 101 E. 15th St., Rm. 226T | Austin, TX 78778-0001 | Phone: (512) 936- 3100 | Website: <http://csc.twc.state.tx.us>

Holder in Due Course Statement: Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed amounts paid by the debtor (FTC Rule effective 5-14-76). Approved and regulated by the Texas Workforce Commission, Career Schools and Colleges, Austin, TX.

#### Wisconsin

If a student is not satisfied with H&R Block's resolution of the student complaint submitted, he or she 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.dsp.wi.gov](http://www.dsp.wi.gov)  
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.

COURSE TOPICS & LAYOUT

<b>FEDERAL INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Instructor Led
2	Wages, Income, and Taxes	3	Instructor Led
3	Filing Requirements	3	Instructor Led
4	Qualifying Dependents and Support	3	Instructor Led
5	Dependent-Related Filing Status	3	Instructor Led
6	EIC and ACTC	3	Instructor Led
7	Retirement	3	Instructor Led
8	Instructor Review 1	2	Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Instructor Led
14	Capital Assets	3	Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Instructor Led
18	Depreciation	3	Instructor Led
19	Passive Income	3	Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>37</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>63</b>	

<b>FEDERAL VIRTUAL INCOME TAX COURSE</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Virtual Instructor Led
2	Wages, Income, and Taxes	3	Virtual Instructor Led
3	Filing Requirements	3	Virtual Instructor Led
4	Qualifying Dependents and Support	3	Virtual Instructor Led
5	Dependent-Related Filing Status	3	Virtual Instructor Led
6	EIC and ACTC	3	Virtual Instructor Led
7	Retirement	3	Virtual Instructor Led
8	Instructor Review 1	2	Virtual Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Virtual Instructor Led
14	Capital Assets	3	Virtual Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Virtual Instructor Led
18	Depreciation	3	Virtual Instructor Led
19	Passive Income	3	Virtual Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Virtual Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>37</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>63</b>	

<b>FEDERAL ON-DEMAND INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Self-Study
2	Wages, Income, and Taxes	3	Self-Study
3	Filing Requirements	3	Self-Study
4	Qualifying Dependents and Support	3	Self-Study
5	Dependent-Related Filing Status	3	Self-Study
6	EIC and ACTC	3	Self-Study
7	Retirement	3	Self-Study
8	Instructor Review 1	2	Self-Study
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Self-Study
14	Capital Assets	3	Self-Study
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Self-Study
18	Depreciation	3	Self-Study
19	Passive Income	3	Self-Study
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Self-Study
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>63</b>	

H&R Block Income Tax Course Fiscal Year 2024

<b>CALIFORNIA INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Instructor Led
2	Wages, Income, and Taxes	3	Instructor Led
3	Filing Requirements	3	Instructor Led
4	Qualifying Dependents and Support	3	Instructor Led
5	Dependent-Related Filing Status	3	Instructor Led
6	EIC and ACTC	3	Instructor Led
7	Retirement	3	Instructor Led
8	Instructor Review 1	2	Instructor Led
9	Chapters 1-6 Test (CA ITC 2023)	3	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Instructor Led
14	Capital Assets	3	Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test (CA ITC 2023)	3	Self-Study
17	Self-Employment Income	3	Instructor Led
18	Depreciation	3	Instructor Led
19	Passive Income	3	Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test (CA ITC 2023)	3	Self-Study
24	CA Chapter 16	3	Instructor Led
25	CA Chapter 17	3	Self-Study
26	CA Chapter 18	3	Instructor Led
27	CA Chapter 19	3	Self-Study
28	CA Chapter 20	3	Instructor Led
29	Chapters 16-20 Review	1	Self-Study
30	Chapters 16-20 Test (CA ITC 2023)	3	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
<b>Instructor Led</b>		<b>46</b>	
<b>Federal Self-Study</b>		<b>25</b>	
<b>State Self-Study</b>		<b>10</b>	
<b>Total Hours</b>		<b>81</b>	

H&R Block Income Tax Course Fiscal Year 2024

<b>CALIFORNIA VIRTUAL INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Virtual Instructor Led
2	Wages, Income, and Taxes	3	Virtual Instructor Led
3	Filing Requirements	3	Virtual Instructor Led
4	Qualifying Dependents and Support	3	Virtual Instructor Led
5	Dependent-Related Filing Status	3	Virtual Instructor Led
6	EIC and ACTC	3	Virtual Instructor Led
7	Retirement	3	Virtual Instructor Led
8	Instructor Review 1	2	Virtual Instructor Led
9	Chapters 1-6 Test (CA ITC 2023)	3	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Virtual Instructor Led
14	Capital Assets	3	Virtual Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test (CA ITC 2023)	3	Self-Study
17	Self-Employment Income	3	Virtual Instructor Led
18	Depreciation	3	Virtual Instructor Led
19	Passive Income	3	Virtual Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Virtual Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test (CA ITC 2023)	3	Self-Study
24	CA Chapter 16	3	Virtual Instructor Led
25	CA Chapter 17	3	Self-Study
26	CA Chapter 18	3	Virtual Instructor Led
27	CA Chapter 19	3	Self-Study
28	CA Chapter 20	3	Virtual Instructor Led
29	Chapters 16-20 Review	1	Self-Study
30	Chapters 16-20 Test (CA ITC 2023)	3	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
<b>Instructor Led</b>		<b>46</b>	
<b>Federal Self-Study</b>		<b>25</b>	
<b>State Self-Study</b>		<b>10</b>	
<b>Total Hours</b>		<b>81</b>	

<b>MARYLAND INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Instructor Led
2	Wages, Income, and Taxes	3	Instructor Led
3	Filing Requirements	3	Instructor Led
4	Qualifying Dependents and Support	3	Instructor Led
5	Dependent-Related Filing Status	3	Instructor Led
6	EIC and ACTC	3	Instructor Led
7	Retirement	3	Instructor Led
8	Instructor Review 1	2	Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Instructor Led
14	Capital Assets	3	Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Instructor Led
18	Depreciation	3	Instructor Led
19	Passive Income	3	Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
24	Introduction to Maryland Tax Prep	2	Self-Study
25	Completing the Maryland Tax Return	2	Self-Study
26	Credits, Contributions, Payments	1	Self-Study
27	Maryland Test Review	1	Self-Study
28	Maryland Test	1	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>37</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>12</b>	
<b>Total Hours</b>		<b>70</b>	

<b>MARYLAND VIRTUAL INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Virtual Instructor Led
2	Wages, Income, and Taxes	3	Virtual Instructor Led
3	Filing Requirements	3	Virtual Instructor Led
4	Qualifying Dependents and Support	3	Virtual Instructor Led
5	Dependent-Related Filing Status	3	Virtual Instructor Led
6	EIC and ACTC	3	Virtual Instructor Led
7	Retirement	3	Virtual Instructor Led
8	Instructor Review 1	2	Virtual Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Virtual Instructor Led
14	Capital Assets	3	Virtual Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Virtual Instructor Led
18	Depreciation	3	Virtual Instructor Led
19	Passive Income	3	Virtual Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Virtual Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
24	Introduction to Maryland Tax Prep	2	Self-Study
25	Completing the Maryland Tax Return	2	Self-Study
26	Credits, Contributions, Payments	1	Self-Study
27	Maryland Test Review	1	Self-Study
28	Maryland Test	1	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>37</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>12</b>	
<b>Total Hours</b>		<b>70</b>	

<b>OREGON INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Instructor Led
2	Wages, Income, and Taxes	3	Instructor Led
3	Filing Requirements	3	Instructor Led
4	Qualifying Dependents and Support	3	Instructor Led
5	Dependent-Related Filing Status	3	Instructor Led
6	EIC and ACTC	3	Instructor Led
7	Retirement	3	Instructor Led
8	Instructor Review 1	1	Instructor Led
9	Federal Quiz 1	1	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Instructor Led
14	Capital Assets	3	Instructor Led
15	Review & Federal Quiz 2	1	Self-Study
16	Self-Employment Income	3	Instructor Led
17	Depreciation	3	Instructor Led
18	Passive Income	3	Instructor Led
19	Special Topics	2	Self-Study
20	Review & Federal Quiz 3	1	Self-Study
21	Oregon Chapter 16	3	Instructor Led
22	Oregon Chapter 17	3	Instructor Led
23	Oregon Chapter 18	3	Instructor Led
24	Oregon Chapter 19	3	Instructor Led
25	Oregon Chapter 20	3	Instructor Led
26	Oregon Chapter 21	3	Instructor Led
27	Oregon Test Review	2	Instructor Led
28	Oregon Final Test	4	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>55</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>81</b>	

<b>OREGON VIRTUAL INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Virtual Instructor Led
2	Wages, Income, and Taxes	3	Virtual Instructor Led
3	Filing Requirements	3	Virtual Instructor Led
4	Qualifying Dependents and Support	3	Virtual Instructor Led
5	Dependent-Related Filing Status	3	Virtual Instructor Led
6	EIC and ACTC	3	Virtual Instructor Led
7	Retirement	3	Virtual Instructor Led
8	Instructor Review 1	1	Virtual Instructor Led
9	Federal Quiz 1	1	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Virtual Instructor Led
14	Capital Assets	3	Virtual Instructor Led
15	Review & Federal Quiz 2	1	Self-Study
16	Self-Employment Income	3	Virtual Instructor Led
17	Depreciation	3	Virtual Instructor Led
18	Passive Income	3	Virtual Instructor Led
19	Special Topics	2	Self-Study
20	Review & Federal Quiz 3	1	Self-Study
21	Oregon Chapter 16	3	Virtual Instructor Led
22	Oregon Chapter 17	3	Virtual Instructor Led
23	Oregon Chapter 18	3	Virtual Instructor Led
24	Oregon Chapter 19	3	Virtual Instructor Led
25	Oregon Chapter 20	3	Virtual Instructor Led
26	Oregon Chapter 21	3	Virtual Instructor Led
27	Oregon Test Review	2	Virtual Instructor Led
28	Oregon Final Test	4	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>55</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>81</b>	

H&R Block Income Tax Course Fiscal Year 2024

<b>TEXAS FEDERAL INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Instructor Led
2	Wages, Income, and Taxes	3	Instructor Led
3	Filing Requirements	3	Instructor Led
4	Qualifying Dependents and Support	3	Instructor Led
5	Dependent-Related Filing Status	3	Instructor Led
6	EIC and ACTC	3	Instructor Led
7	Retirement	3	Instructor Led
8	Instructor Review 1	2	Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Instructor Led
14	Capital Assets	3	Instructor Led
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Instructor Led
18	Depreciation	3	Instructor Led
19	Passive Income	3	Instructor Led
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Instructor Led</b>		<b>37</b>	
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>63</b>	

<b>TEXAS FEDERAL ON-DEMAND INCOME TAX COURSE (ITC)</b>			
<b>Session</b>	<b>Chapter Name</b>	<b>Hours</b>	<b>Format</b>
1	Introduction/Orientation	1	Self-Study
2	Wages, Income, and Taxes	3	Self-Study
3	Filing Requirements	3	Self-Study
4	Qualifying Dependents and Support	3	Self-Study
5	Dependent-Related Filing Status	3	Self-Study
6	EIC and ACTC	3	Self-Study
7	Retirement	3	Self-Study
8	Instructor Review 1	2	Instructor Led
9	Chapters 1-6 Test	2	Self-Study
10	Additional Income & Adj to Income	3	Self-Study
11	Itemized Deductions	3	Self-Study
12	Credits	3	Self-Study
13	Education Provisions	3	Self-Study
14	Capital Assets	3	Self-Study
15	Chapters 7-11 Review	1	Self-Study
16	Chapters 7-11 Test	1	Self-Study
17	Self-Employment Income	3	Self-Study
18	Depreciation	3	Self-Study
19	Passive Income	3	Self-Study
20	Special Topics	2	Self-Study
21	Instructor Review 2	1	Instructor Led
22	Chapters 12-15 Review	1	Self-Study
23	Chapters 12-15 Test	2	Self-Study
Any	Ethics	2	Self-Study
Any	Ethics Test	1	Self-Study
Any	State Fundamentals I	3	Self-Study
Any	State Fundamentals II	2	Self-Study
<b>Federal Self-Study</b>		<b>21</b>	
<b>State Self-Study</b>		<b>5</b>	
<b>Total Hours</b>		<b>63</b>	

APPENDIX

APPENDIX A: Administrators & Directors

First Name	Last Name	Role	State
Rochelle	Petway	Administrator – Corporate Office	MO
Tracy	Wicks	Administrator – Corporate Office	MO
Bill	Riley	Administrator	TX
TBD	TBD	Director	AZ
TBD	TBD	Director	NV

APPENDIX B: Agents, District General Managers, & Representatives

First Name	Last Name	Role	State
Briana	Croasmun	District General Manager & Agent	OR
Kaooni	Sablan	District General Manager & Agent	OR
Lisa	Cheever	District General Manager & Agent	OR
Ry-Anne	Sprague	Agent	OR
Carey	Anderson	Representative	TX
Carol	Beck	Representative	TX
Angela	Clark	Representative	TX
Michelle	Collins	Representative	TX
Andrew	Combs	Representative	TX
Wilber	Cruz	Representative	TX
Harry	Cure	Representative	TX
Debra	Dunlap	Representative	TX
Meryl	Gibbs	Representative	TX
Deirdre	Gill	Representative	TX
Marla	Hart	Representative	TX

H&R Block Income Tax Course Fiscal Year 2024

Terri	Henson	Representative	TX
Shirley	Holdren	Representative	TX
Candina	Kent	Representative	TX
Laura	King	Representative	TX
Earl	Lewis	Representative	TX
Jorge	Madrid, Jr.	Representative	TX
Paul	Nicoli	Representative	TX
Deborah	O'Brien	Representative	TX
Florence	Petway	Representative	TX
Bradley	Power	Representative	TX
Federico	Quintanilla, Jr.	Representative	TX
Keith Daylon	Shearrer	Representative	TX
Diane	Sturdivant	Representative	TX
Kristin	Thomson	Representative	TX
Ryan	Weber	Representative	TX
Diana	White	Representative	TX

## APPENDIX C: Instructors

Last Name	First Name	Assignments
Acosta	Diane	VITC
Allen	Crystal	VITC
Alvarado	Alexandra	VITC
Anderson	Jessica	VITC - OR
Anderson	Mark	VITC
Arney	Robbie	VITC
Atwood	Christine	VITC
Augustine	Lori	VITC - CA
Axon	Marianne	VITC
Baker	Christopher	VITC
Balestrieri	Katheleen	VITC
Ballungay	Keola	VITC - CA
Barkley	Karen	VITC
Barron	Jacqueline	VITC
Barrow	Cheryl	VITC
Bean	Debra	VITC
Bear	Vallarie	VITC
Beasley	Rosanne	VITC
Berger	Kathleen	VITC
Billingsley	Anne	VITC
Blanco	Maurice	VITC - CA
Boccuti	Kathleen	VITC - CA/FED
Booker	Kathy	VITC
Borondy	Jennifer	VITC
Bortle	Deborah	VITC
Boursiquot	DawnMarie	VITC - CA
Bowers	Allan	VITC
Bozanic	Christine	VITC

H&R Block Income Tax Course Fiscal Year 2024

Braitkrus	Darlene	VITC
Branson	Gordon	VITC
Brashear	Ruby	VITC
Brown	Susan	VITC
Brundin	Amy	VITC
Buonocore	Nancy	VITC
Burch	Kathy	VITC
Burnette	Ronald	VITC
Burse	Christina	VITC
Burson	Cathy	VITC
Busbee	Kim	VITC
Cabello	Karen	VITC - CA
Campbell	Stacey	VITC - CA
Carmack	Susan	VITC
Chadwick	Stacy	VITC - CA
Chalmers	Sue	VITC
Chandler	Irene	VITC
Chaney	Vanessa	VITC
Charles	Deanna	VITC
Choy	Kwok	VITC - CA
Clark	Patasha	VITC
Coladonato	Ruth	VITC
Collins	Emily	VITC
Connelly	Ellen	VITC - CA
Courtier	Cynthia	VITC
Cowling	Kimberly	VITC
Cramer	Lynda	VITC
Garrett	Penny	VITC - CA/FED
Curet	Amber	VITC
Custer	Verla	VITC
Davis	Patti	VITC
Deal	Wendy	VITC

H&R Block Income Tax Course Fiscal Year 2024

Dean	Kathleen	VITC
DeSutter	Cindy	VITC - CA
DeVuyst	Susan	VITC
Diamond	Carolyn	VITC
Dillon	Heather	VITC
Dominguez	Nafisa	VITC - CA
Duckson	Norma	VITC
Dwyer	Deborah	VITC
Eason	Jacqueline	VITC
Eddy	Susan	VITC
Eichenhofer	Shelly	VITC
Eirish	Tina	VITC
Ekdahl	Donna	VITC - OR
Elrod	Ty	VITC
Evans	Valerie	VITC
Everson	Angela	VITC
Fallon	Jane	VITC
Fields	Neeley	VITC
Filipenko	Anna	VITC
Foley	Kevin	VITC
Fowler	Devin	VITC - OR
Frias	Angelica	VITC - CA
Frohlech	Sherrie	VITC - CA
Fry	Dustin	VITC
Gallegos	Michel	VITC
Garcia	Geoffrey	VITC - CA
Garcia	Julia	VITC - CA
Gastineau	Jessica	VITC
Geer	Thomas	VITC
Giemzik	Christine	VITC
Giles	Eugenia	VITC
Goodrich	Rosanne	VITC

H&R Block Income Tax Course Fiscal Year 2024

Gross	Michael	VITC
Gunter	Sherri	VITC
Hackworth Hall	Darlene	VITC
Hall	Christopher	VITC
Hallock	Donna	VITC
Hamby	Tanesha	VITC
Hamilton	Tiffany	VITC
Hamman	Diane	VITC
Hammond	Juanita	VITC
Hanson	Cindy	VITC
Harris	Marianne	VITC
Heronemus	Elizabeth	VITC
Herr	Shannon	VITC
Hershiser	Marcia	VITC
Hoffman	James	VITC
Holliday	Regina	VITC
Holmes	Riley	VITC
Holston	Steven	VITC - CA
Hom	Anna	VITC
Hostetler	Stephanie	VITC
Hubers	Kathleen	VITC - CA/FED
Huddleston	Carrie	VITC
Ippolito	Carl	VITC
Isljami	Zdenka	VITC
Jackson	Carolyn	VITC
Jackson	Janice	VITC - CA
Jenkins	Roxanna	VITC - OR
Jennings	Martina	VITC
Johnson	Brenda	VITC
Johnson	Dorothy	VITC
Jones	Susan	VITC
Juarez Gallegos	Cristine	VITC

H&R Block Income Tax Course Fiscal Year 2024

Junker	Rebecca	VITC
Karazim	Linda	VITC
Kasprzak	Daphne	VITC
Kean	Deborah	VITC
Keane	Karie	VITC
Kennedy	Mariann	VITC
Kerr	Dawn	VITC
Kerstanski	Mary	VITC
Knopp	Wendy	VITC
Kozlowski	Joy	VITC - CA
Lamfers	William	VITC
Lammel	Tierza	VITC
Landes	Candace	VITC
Lardou	Michele	VITC
Larrabee	Phillip	VITC - CA
Leavitt	Robert	VITC - CA
Lewis	Artra	VITC
Lewis	Mary	VITC - OR
Lizon	Janice	VITC
Lowe	Shannon	VITC
Luckey	Brenda	VITC
Ludlum	Linda	VITC
Maier	Kathleen	VITC
Marquardt	Jeanette	VITC
Marrollo	Thomas	VITC
Martin	Katina	VITC
Martin	Linda	VITC
Martin	Sandra	VITC
Martin	Valerie	VITC
McCabe	Margaret	VITC
McClellan	Angel	VITC
McDaniel	Curlye	VITC

H&R Block Income Tax Course Fiscal Year 2024

Mceuen	Leslie	VITC - CA
McFadden	Catherine	VITC
Mendenhall	Peggy	VITC
Merrill	Jennifer	VITC
Meyers	Debra	VITC
Miller	Athena	VITC
Miller	Erica	VITC
Miller	Theresa	VITC
Mlakar	Howard	VITC
Mohr	Linda	VITC
Motwani	Madhur	VITC - CA
Munoz	Carlos	VITC
Murphy	Le' Dice	VITC
Mussari	Joanne	VITC
Nudelman	Alan	VITC
Oakley	Paula	VITC
Ohmart	Harold	VITC
Orso	Annette	VITC - OR
Ortiz	Alicia	VITC
Oswalt	Alvita	VITC
Owens	Jacquelyn	VITC - CA/FED
Pacey	James	VITC
Padmanabhan	Rajani	VITC
Palmeroni	Maria	VITC
Parks	Theresa	VITC
Parsons	Robin	VITC
Patton	Amanda	VITC
Peterken	Rungtiva	VITC
Peterson	Dale	VITC
Pinto	Lincoln	VITC
Pisetskaya	Natalia	VITC
Poole	Lorna	VITC - OR

H&R Block Income Tax Course Fiscal Year 2024

Powell	Jacques	VITC
Preston	Judith	VITC
Puccetti	Michael	VITC
Raftery	Suzanne	VITC - CA/FED
Rahn	Marcie	VITC
Ramage	Dennis	VITC
Rambonga	Kristine	VITC - CA
Ramkissoon	Shelley	VITC
Ranfkle	Kimberlee	VITC
Reamey	Dawn	VITC - CA
Rechtfertig	Joseph	VITC
Reeves	Norlyn	VITC - CA/FED
Rega-Burke	Darlene	VITC
Rehrig	Tina	VITC
Reynolds	Alex	VITC
Ricley Brown	Ahjanae	VITC
Ritchie	Cathy	VITC
Robertson	Nancy	VITC
Robinson	Erin	VITC
Romo	Alma	VITC - CA
Rosen	Kenneth	VITC
Roszell	Betty	VITC
Rothwell	Madonna	VITC - CA/FED
Rowe	Pamela	VITC - CA
Royse	Kay	VITC
Rupp	Pamela	VITC
Sadler	Jessica	VITC
Satterfield	Edgar	VITC
Schwickerath	Debra	VITC - CA/FED
Sethman	Kevin	VITC
Shah	Vaishali	VITC
Simmons	Richard	VITC - CA

H&R Block Income Tax Course Fiscal Year 2024

Smith	Candace	VITC
Smith	Mary	VITC
Smith	Siri	VITC
Somes	Nancy	VITC
Speakman	Diane	VITC
Spencer	Judi	VITC
Start	Carolee	VITC
Steadman	Lindsey	VITC
Stebbins	Alexanderia	VITC
Steele	Manika	VITC
Stevens Rissman	Gloria	VITC
Sticklor	Adam	VITC
Swedeen	Andrea	VITC
Swyers	Victoria	VITC
Taylor	Jennifer	VITC
Taylor	Tiffany	VITC
Tejera	Elizabeth	VITC
Thomas	Diane	VITC
Thomas Hibbert	Carla	VITC
Thompson	Carla	VITC
Thompson	Jared	VITC
Thompson	Susan	VITC
Thorsteinson	Michel	VITC - OR
Thurston	Anne	VITC
Tolle	Edward	VITC
Touby	Carrie	VITC
Tripodis	Maria	VITC
Ubinas	Yolanda	VITC
Valle	Christy	VITC
Valle	Louis	VITC
Vance	Wadie	VITC
VanDierendonck	Michaela	VITC

H&R Block Income Tax Course Fiscal Year 2024

Vieira	Judith (Judy)	VITC
Walker	Deborah	VITC
Walker	Tamela	VITC
Ward	Mary Lynn	VITC
Watson	Kimberly	VITC
Weber	Alexia	VITC
Weeks	Lynne	VITC
Weller	Dawn	VITC
Wells	Angela	VITC
Welsh	Verena	VITC
Weyer	Beverly	VITC
Wheatley	Aisha	VITC
Wheeler	Christopher	VITC
Whitaker	Rachael	VITC
Whittaker	Janice	VITC
Widmer	Charity	VITC
Williams	Jennifer	VITC
Wilson	Judy	VITC
Wineberg	Ellin	VITC
Wommack	Christine	VITC
Woodruff	Jacqueline	VITC - CA
Yentel	Gustavo	VITC
Young	Lisa	VITC
Zang	Sherman	VITC
Zavala	Cristal	VITC - CA
Zavala	Nidia	VITC

## APPENDIX D: Facilities

<b>Designation</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>	<b>Phone Number</b>
Main Campus	6 Crestview Plaza, Ste. 6	Jacksonville	AZ	72076	(501) 982-5478
Satellite Campus	1418 Military Rd.	Benton	AZ	72015	(501) 778-6332
Satellite Campus	210 Shopping Way Blvd	West Memphis	AZ	72301	(870) 735-3629
Satellite Campus	301 N. Shackelford, Ste. G1	Little Rock	AZ	72211	(501) 225-4228
Satellite Campus	410 S. University Ave., Ste. 150	Little Rock	AZ	72205	(501) 663-0071
Satellite Campus	2001 E. Kiehl, Ste. 4	Sherwood	AZ	72120	(501) 834-2460
Satellite Campus	309 W. 22nd St.	Stuttgart	AZ	72160	(870) 672-7720
Satellite Campus	2508 W. 28th Ave.	Pine Bluff	AZ	71603	(870) 535-4094
Main Campus	1415 Kapiolani Blvd.	Honolulu	HI	96814	(808) 947-4607
Main Campus	125 Auburn St.	Portland	ME	4103	(207) 878-9586

H&R Block Income Tax Course Fiscal Year 2024

Main Campus	43215 Grand River Ave., Ste. C	Novi	MI	48375	(248) 344-1803
Main Campus	1416 S. Decatur Blvd.	Las Vegas	NV	89102	(702) 877-0900
Additional Facility	3853 S. Carson St.	Carson City	NV	89701	(775) 888-8288
Additional Facility	1375 E. Newlands Dr., Ste. 3	Fernley	NV	89408	(775) 575-5100
Additional Facility	2801 N. Green Valley Pkwy	Henderson	NV	89014	(702) 898-1133
Additional Facility	29 N. Nellis Blvd.	Las Vegas	NV	89110	(702) 452-3151
Additional Facility	10300 W. Charleston, Ste. 9	Las Vegas	NV	89135	(702) 320-3883
Additional Facility	9770 Maryland Pkwy	Las Vegas	NV	89183	(702) 270-3869
Additional Facility	2300 S. Jones Blvd.	Las Vegas	NV	89146	(702) 838-1040
Additional Facility	2105 Civic Center Dr.	N. Las Vegas	NV	89030	(702) 649-7977
Additional Facility	1306 W. Craig Rd., Ste. J	N. Las Vegas	NV	89032	(702) 399-0157
Additional Facility	250 S. Hwy 160, Ste. 3	Pahrump	NV	89048	(775) 727-6611
Additional Facility	802 Holman Way	Sparks	NV	89431	(775) 359-2036
Additional Facility	1280 Disc Dr.	Sparks	NV	89436	(775) 284-4986
Main Campus	1611 N. Meridian	Oklahoma City	OK	73127	(405) 946-6793
	13010 SE McLoughlin Blvd.	Milwaukie	OR	97222	
	9895 SE Sunnyside Rd. Ste. E	Clackamas	OR	97015	
	19287 SW Martinazzi Ave.	Tualatin	OR	97062	

H&R Block Income Tax Course Fiscal Year 2024

	14290 SW Allan Blvd.	Beaverton	OR	97005	
	1050 SW Baseline, Ste. C5	Hillsboro	OR	97123	
	2829 Lancaster Dr. NE, Ste. 180	Salem	OR	97305	
	3169 W. 11 <sup>th</sup>	Eugene	OR	97402	