



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 2025

07/01/2024—06/30/2025

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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 40 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 or equivalent (e.g., 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"
- When applicable, 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

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- Course Syllabus
- Course Schedule
- IRS Publication 17 available for download from the IRS Web site at 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 18 sessions that includes three exams. There are 24 hours of instructor-led sessions and 16 hours of self-study (13 hours of federal tax and 3 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 includes 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; and maintain honesty, integrity, respect and responsibility in every class. Students who exhibit the following behavior will be dismissed from the course and not allowed to return:

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- Cheating on any exam
- Sexual harassment or harassment of any kind on the school's premises
- Disruptive, abusive, or unprofessional behavior
- Being under the influence or in possession of alcohol, marijuana, or any controlled substances on the school's premises
- Being in possession of firearms or weapons of any nature on the school's premises
- Being 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, including, generally, 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 may be worn, including athletic shoes and sneakers.

ATTENDANCE

The course consists of 24 hours of in-class instruction. Students are encouraged to attend all 24 hours of in-class instruction. Students who miss no more than 12 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; however, the make-up sessions will not count toward the student's total attendance hours. 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.

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 or 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.

TUITION/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; in Maine, New York, Oklahoma, South Carolina, and Tennessee the course is free).

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 cancels your Income Tax Course	Full refund of required materials cost
Student cancels or withdraws prior to the start date of your Income Tax Course	Full refund of required materials cost
Student withdraws 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 review state-specific guidelines below to determine which refund policy applies to you.

Arkansas, District of Columbia, and Missouri

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

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

Oklahoma

In addition to the General Refund Policy stated above, if you provide notice, you 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, you 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 contract 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
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 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, Jeff Barnett, 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.

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COURSE CALENDAR

FALL 2024– 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.

July 31, 2024	Classwork ends on Self-Study 2023
August 12, 2024	Fall 2024 Income Tax Course (ITC) Registration begins.
September 2, 2024	Labor Day Holiday
September 9, 2024	First instructor-led classes begin.
Thanksgiving	November 2
Christmas Eve	December 24th
Christmas Day	December 25th
July 31, 2025	Classwork ends on Self-Study 2024

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. **ITC Attendance Policy:** 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. The course consists of 24 hours of in-class instruction. Students are encouraged to attend all 24 hours of in-class instruction. Students who miss no more than 12 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; however, the make-up sessions will not count toward the student's total attendance hours. 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. 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/

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

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 95812-2890 | Toll-free Phone: (877) 850-2832 | Website: www.ctec.org

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

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

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

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

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 following email addresses: sjyaratne@hrblock.com and 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 | Website: 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

FEDERAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Introduction/Orientation	Instructor Led	1	1
Wages, Income, and Taxes	Instructor Led	1	3
Filing Requirements	Instructor Led	2	3
Qualifying Dependents and Support	Instructor Led	2	3
Dependent-Related Filing Statuses	Instructor Led	3	3
Review 1	Instructor Led	3	1
Test 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	4	2
Credits	Self-Study	4	3
EIC and ACTC	Instructor Led	5	3
Test 2	Self-Study	5	1
Education Provisions	Instructor Led	5	3
Retirement	Instructor Led	6	3
Itemized Deductions	Self-Study	6	3
State Fundamentals I	Self-Study	Any	3
Ethics	Self-Study	Any	2
Review 2	Instructor Led	6	1
Final Test	Self-Study	6	1
	Total Hours		40

FEDERAL VIRTUAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Introduction/Orientation	Virtual Instructor Led	1	1
Wages, Income, and Taxes	Virtual Instructor Led	1	3
Filing Requirements	Virtual Instructor Led	2	3
Qualifying Dependents and Support	Virtual Instructor Led	2	3
Dependent-Related Filing Statuses	Virtual Instructor Led	3	3
Review 1	Virtual Instructor Led	3	1
Test 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	4	2
Credits	Self-Study	4	3
EIC and ACTC	Virtual Instructor Led	5	3
Test 2	Self-Study	5	1
Education Provisions	Virtual Instructor Led	5	3
Retirement	Virtual Instructor Led	6	3
Itemized Deductions	Self-Study	6	3
State Fundamentals I	Self-Study	Any	3
Ethics	Self-Study	Any	2
Review 2	Virtual Instructor Led	6	1
Final Test	Self-Study	6	1
	Total Hours		40

FEDERAL ON-DEMAND INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Introduction/Orientation	Self-Study	1	1
Wages, Income, and Taxes	Self-Study	1	3
Filing Requirements	Self-Study	2	3
Qualifying Dependents and Support	Self-Study	2	3
Dependent-Related Filing Statuses	Self-Study	3	3
Review 1	Self-Study	3	1
Test 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	4	2
Credits	Self-Study	4	3
EIC and ACTC	Self-Study	5	3
Test 2	Self-Study	5	1
Education Provisions	Self-Study	5	3
Retirement	Self-Study	6	3
Itemized Deductions	Self-Study	6	3
State Fundamentals I	Self-Study	Any	3
Ethics	Self-Study	Any	2
Review 2	Self-Study	6	1
Final Test	Self-Study	6	1
	Total Hours		40

CALIFORNIA INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Instructor Led	1	1
Wages, Income, and Taxes	Instructor Led	1	3
Filing Requirements	Instructor Led	2	3
Qualifying Dependents and Support	Instructor Led	2	3
Dependent-Related Filing Status	Instructor Led	3	3
EIC and ACTC	Instructor Led	3	3
Retirement	Instructor Led	4	3
Review 1	Instructor Led	4	2
Test 1	Self-Study	4	3
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Instructor Led	6	3
Capital Assets	Instructor Led	6	3
Review 2	Self-Study	6	1
Test 2	Self-Study	6	3
Self-Employment Income	Instructor Led	7	3
Depreciation	Instructor Led	7	3
Passive Income	Instructor Led	8	3
Special Topics	Self-Study	8	2
Instructor Review 2	Instructor Led	8	1
Review 3	Self-Study	8	1
Test 3	Self-Study	8	3
California Chapter 16	Instructor Led	9	3
California Chapter 17	Self-Study	9	3
California Chapter 18	VILT	9	3
California Chapter 19	Self-Study	9	3
California Chapter 20	Instructor Led	10	3
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
Review 4	Self-Study	10	1
Final Test	Self-Study	10	3
Total Hours			81

CALIFORNIA VIRTUAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Virtual Instructor Led	1	1
Wages, Income, and Taxes	Virtual Instructor Led	1	3
Filing Requirements	Virtual Instructor Led	2	3
Qualifying Dependents and Support	Virtual Instructor Led	2	3
Dependent-Related Filing Status	Virtual Instructor Led	3	3
EIC and ACTC	Virtual Instructor Led	3	3
Retirement	Virtual Instructor Led	4	3
Review 1	Virtual Instructor Led	4	2
Test 1	Self-Study	4	3
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Virtual Instructor Led	6	3
Capital Assets	Virtual Instructor Led	6	3
Review 2	Self-Study	6	1
Test 2	Self-Study	6	3
Self-Employment Income	Virtual Instructor Led	7	3
Depreciation	Virtual Instructor Led	7	3
Passive Income	Virtual Instructor Led	8	3
Special Topics	Self-Study	8	2
Instructor Review 2	Virtual Instructor Led	8	1
Review 3	Self-Study	8	1
Test 3	Self-Study	8	3
California Chapter 16	Virtual Instructor Led	9	3
California Chapter 17	Self-Study	9	3
California Chapter 18	Virtual Instructor Led	9	3
California Chapter 19	Self-Study	9	3
California Chapter 20	Virtual Instructor Led	10	3
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
Review 4	Self-Study	10	1
Final Test	Self-Study	10	3
Total Hours			81

MARYLAND INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Instructor Led	1	1
Wages, Income, and Taxes	Instructor Led	1	3
Filing Requirements	Instructor Led	2	3
Qualifying Dependents and Support	Instructor Led	2	3
Dependent-Related Filing Status	Instructor Led	3	3
EIC and ACTC	Instructor Led	3	3
Retirement	Instructor Led	4	3
Review 1	Instructor Led	4	2
Test 1	Self-Study	4	2
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Instructor Led	6	3
Capital Assets	Instructor Led	6	3
Review 2	Self-Study	6	1
Test 2	Self-Study	6	1
Self-Employment Income	Instructor Led	7	3
Depreciation	Instructor Led	7	3
Passive Income	Instructor Led	8	3
Special Topics	Self-Study	8	2
Instructor Review 2	Instructor Led	8	1
Review 3	Self-Study	8	1
Test 3	Self-Study	9	2
Intro to Maryland Income Tax Prep	Self-Study	9	2
Completing the Maryland Tax Return	Self-Study	9	2
Credits, Contributions, Payments	Self-Study	9	1
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
State Tax Fundamentals I	Self-Study	Any	3
State Tax Fundamentals II	Self-Study	Any	2
Review 4	Self-Study	10	1
Final Test	Self-Study	10	1
Total Hours			70

MARYLAND VIRTUAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Virtual Instructor Led	1	1
Wages, Income, and Taxes	Virtual Instructor Led	1	3
Filing Requirements	Virtual Instructor Led	2	3
Qualifying Dependents and Support	Virtual Instructor Led	2	3
Dependent-Related Filing Status	Virtual Instructor Led	3	3
EIC and ACTC	Virtual Instructor Led	3	3
Retirement	Virtual Instructor Led	4	3
Review 1	Virtual Instructor Led	4	2
Test 1	Self-Study	4	2
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Virtual Instructor Led	6	3
Capital Assets	Virtual Instructor Led	6	3
Review 2	Self-Study	6	1
Test 2	Self-Study	6	1
Self-Employment Income	Virtual Instructor Led	7	3
Depreciation	Virtual Instructor Led	7	3
Passive Income	Virtual Instructor Led	8	3
Special Topics	Self-Study	8	2
Instructor Review 2	Virtual Instructor Led	8	1
Review 3	Self-Study	8	1
Test 3	Self-Study	9	2
Intro to Maryland Income Tax Prep	Self-Study	9	2
Completing the Maryland Tax Return	Self-Study	9	2
Credits, Contributions, Payments	Self-Study	9	1
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
State Tax Fundamentals I	Self-Study	Any	3
State Tax Fundamentals II	Self-Study	Any	2
Review 4	Self-Study	10	1
Final Test	Self-Study	10	1
Total Hours			70

OREGON INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Instructor Led	1	1
Wages, Income, and Taxes	Instructor Led	1	3
Filing Requirements	Instructor Led	2	3
Qualifying Dependents and Support	Instructor Led	2	3
Dependent-Related Filing Status	Instructor Led	3	3
EIC and ACTC	Instructor Led	3	3
Retirement	Instructor Led	4	3
Review 1	Instructor Led	4	1
Quiz 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Instructor Led	6	3
Capital Assets	Instructor Led	6	3
Review 2/Quiz 2	Self-Study	6	1
Self-Employment Income	Instructor Led	7	3
Depreciation	Instructor Led	7	3
Passive Income	Instructor Led	8	3
Special Topics	Self-Study	8	2
Review 3/Quiz 3	Self-Study	8	1
Oregon Chapter 16	Instructor Led	8	3
Oregon Chapter 17	Instructor Led	9	3
Oregon Chapter 18	Instructor Led	9	3
Oregon Chapter 19	Instructor Led	10	3
Oregon Chapter 20	Instructor Led	10	3
Oregon Chapter 21	Instructor Led	11	3
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
State Tax Fundamentals I	Self-Study	Any	3
State Tax Fundamentals II	Self-Study	Any	2
Review 4	Instructor Led	11	2
Final Test	Self-Study	11	4
Total Hours			81

OREGON VIRTUAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Orientation to the Virtual Classroom	Virtual Instructor Led	1	1
Wages, Income, and Taxes	Virtual Instructor Led	1	3
Filing Requirements	Virtual Instructor Led	2	3
Qualifying Dependents and Support	Virtual Instructor Led	2	3
Dependent-Related Filing Status	Virtual Instructor Led	3	3
EIC and ACTC	Virtual Instructor Led	3	3
Retirement	Virtual Instructor Led	4	3
Review 1	Virtual Instructor Led	4	1
Quiz 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	5	3
Itemized Deductions	Self-Study	5	3
Credits	Self-Study	5	3
Education Provisions	Virtual Instructor Led	6	3
Capital Assets	Virtual Instructor Led	6	3
Review 2/Quiz 2	Self-Study	6	1
Self-Employment Income	Virtual Instructor Led	7	3
Depreciation	Virtual Instructor Led	7	3
Passive Income	Virtual Instructor Led	8	3
Special Topics	Self-Study	8	2
Review 3/Quiz 3	Self-Study	8	1
Oregon Chapter 16	Virtual Instructor Led	8	3
Oregon Chapter 17	Virtual Instructor Led	9	3
Oregon Chapter 18	Virtual Instructor Led	9	3
Oregon Chapter 19	Virtual Instructor Led	10	3
Oregon Chapter 20	Virtual Instructor Led	10	3
Oregon Chapter 21	Virtual Instructor Led	11	3
Ethics	Self-Study	Any	2
Ethics Review/Ethics Test	Self-Study	Any	1
State Tax Fundamentals I	Self-Study	Any	3
State Tax Fundamentals II	Self-Study	Any	2
Review 4	Virtual Instructor Led	11	2
Final Test	Self-Study	11	4
Total Hours			81

TEXAS FEDERAL INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Introduction/Orientation	Instructor Led	1	1
Wages, Income, and Taxes	Instructor Led	1	3
Filing Requirements	Instructor Led	2	3
Qualifying Dependents and Support	Instructor Led	2	3
Dependent-Related Filing Statuses	Instructor Led	3	3
Review 1	Instructor Led	3	1
Test 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	4	2
Credits	Self-Study	4	3
EIC and ACTC	Instructor Led	5	3
Test 2	Self-Study	5	1
Education Provisions	Instructor Led	5	3
Retirement	Instructor Led	6	3
Itemized Deductions	Self-Study	6	3
State Fundamentals I	Self-Study	Any	3
Ethics	Self-Study	Any	2
Review 2	Instructor Led	6	1
Final Test	Self-Study	6	1
	Total Hours		40

TEXAS FEDERAL ON-DEMAND INCOME TAX COURSE (ITC)			
ITC Topics	Delivery Method	Week #	Hours
Introduction/Orientation	Self-Study	1	1
Wages, Income, and Taxes	Self-Study	1	3
Filing Requirements	Self-Study	2	3
Qualifying Dependents and Support	Self-Study	2	3
Dependent-Related Filing Statuses	Self-Study	3	3
Review 1	Self-Study	3	1
Test 1	Self-Study	4	1
Additional Income and Adjustments to Income	Self-Study	4	2
Credits	Self-Study	4	3
EIC and ACTC	Self-Study	5	3
Test 2	Self-Study	5	1
Education Provisions	Self-Study	5	3
Retirement	Self-Study	6	3
Itemized Deductions	Self-Study	6	3
State Fundamentals I	Self-Study	Any	3
Ethics	Self-Study	Any	2
Review 2	Self-Study	6	1
Final Test	Self-Study	6	1
	Total Hours		40

APPENDIX

APPENDIX A: Administrators & Directors

First Name	Last Name	Role	State
Rochelle	Petway	Administrator – Corporate Office	MO
Jeff	Barnett	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

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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

First Name	Last Name	Assignments
Denise	Minefee	VITC
Janice	Jackson	VITC-CA
Carolee	Start	VITC
Suzanne	Raftery	VITC
Mary	Smith	VITC
Katheleen	Balestrieri	VITC
Betty	Roszell	VITC
Maria	Tripodis	VITC
Mark	Anderson	VITC
Madonna	Rothwell	VITC-CA/Fed
Theresa	Parks	VITC
Sherrie	Frohlech	VITC-CA/OR
Charity	Widmer	VITC
Gloria	Stevens Rissman	VITC
Juanita	Hammond	VITC
Eugenia	Giles	VITC
Ellin	Wineberg	VITC
Rosanne	Beasley	VITC
Angel	Swanstrom	VITC
Carolyn	Diamond	VITC
Jeanette	Marquardt	VITC
Robin	Parsons	VITC
Beverly	Weyer	VITC
Cristal	Zavala	VITC-CA
Ellen	Connelly	VITC-CA
Nafisa	Dominguez	VITC-CA
Anne	Billingsley	VITC

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Jorge	Avila Herminio	VITC
Sue	Chalmers	VITC
Kathleen	Hubers	VITC-CA/Fed/OR
Lewis	Hutchins	VITC
Tamela	Walker	VITC
Margaret	McCabe	VITC
Robbie	Arney	VITC
Joseph	Rechtfertig	VITC
Cathy	Burson	VITC
Shelly	Eichenhofer	VITC
Lincoln	Pinto	VITC
Shemikka	Russell	VITC
Christopher	Baker	VITC
Susan	Jones	VITC-OR/Fed
Cristine	Juarez Gallegos	VITC-OR/Fed
Victoria	Swyers	VITC
Jeanmarie	Howard	VITC
Norma	Duckson	VITC
Jeannette	Manzo	VITC
LeDice	Murphy	VITC
Linda	Mohr	VITC
Kathleen	Boccuti	VITC-CA/Fed
Patricia	Saunders	VITC
DeOnna	Hunter	VITC
Dorothy	Johnson	VITC
Valerie	Martin	VITC
Peggy	Mendenhall	VITC
Mary Lynn	Ward	VITC
Verena	Welsh	VITC
Cathy	Ritchie	VITC-OR/Fed

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Penny	Garrett	VITC-CA/Fed
Athena	Miller	VITC
Sherri	Gunter	VITC
Karen	Cabello	VITC-CA
Joanne	Mussari	VITC
Ana	Gales	VITC
Jacqueline	Woodruff	VITC-CA
Kathleen	Berger	VITC
Roxanna	Jenkins	VITC-OR/Fed
Michel	Gallegos	VITC
Lorna	Poole	VITC-OR/Fed
Michaela	VanDierendonck	VITC
Theresa	Miller	VITC
Harold	Ohmart	VITC
Kenneth	Rosen	VITC
Deborah	Dwyer	VITC
Donna	Hallock	VITC
Alma	Romo	VITC-CA
Jared	Thompson	VITC
Carrie	Touby	VITC
James	Hoffman	VITC
Alexia	Weber	VITC
Emily	Collins	VITC
Stacy	Chadwick	VITC-CA/OR
Debra	Bean	VITC
Donna	Pyle	VITC
Heather	Dillon	VITC
Leslie	Mceuen	VITC-CA
Debra	Schwickerath	VITC-CA/Fed
Irene	Chandler	VITC

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Carrie	Harmon	VITC
Catherine	McFadden	VITC
Judith	Preston	VITC
Tanesha	Hamby	VITC
Marcie	Rahn	VITC-CA/Fed
Aisha	Wheatley	VITC
Yvonne	Phillips	VITC
Tierza	Lammel	VITC
Verla	Custer	VITC
Elizabeth	Tejera	VITC
Kristy	Kluss-Giovanazzi	VITC
Vanessa	Chaney	VITC
Maria	Palmeroni	VITC
Paula	Oakley	VITC
Regina	Holliday	VITC
Cheri	Vice	VITC
Lynda	Cramer	VITC
Brenda	Luckey	VITC
Amy	Bridgeman	VITC
Amber	Curet	VITC
Riley	Holmes	VITC
Linda	Karazim	VITC
Edgar	Satterfield	VITC-OR/Fed
Tina	Eirish	VITC
Deb	Walker	VITC
Tamara	Baxter	VITC
Jennifer	Borondy	VITC
Cynthia	Courtier	VITC
Stacey	Campbell	VITC-CA
Zdenka	Isljami	VITC

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Cheryl	Barrow	VITC
William	Lamfers	VITC
Angela	De leon	VITC
Angela	De leon	VITC
Cathy	Dahl	VITC
Darlene	Braitkrus	VITC
Candace	Landes	VITC
Sandra	Martin	VITC
Billie	Wages	VITC
Rachael	Whitaker	VITC
Artra	Lewis	VITC
Siri	Smith	VITC
Diane	Speakman	VITC
Veronica	Gallegos Barro	VITC
Stefan	Hill Stefan	VITC
Gustavo	Yentel	VITC
Mildred	Ramos	VITC
Norlyn	Reeves	VITC-CA/Fed
Janice	Lizon (Walker)	VITC
Jacqueline	Barron	VITC
Susan	Cantrell	VITC
Shannon	Herr	VITC
Christy	Valle	VITC
Nancy	Somes	VITC
Natalia	Pisetskaya	VITC
Michael	Puccetti	VITC
Richard	Simmons	VITC-CA
Elizabeth	Heronemus	VITC
Angela	Wells	VITC
Patasha	Clark	VITC

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Beth	Borenzweig	VITC
Keola	Ballungay	VITC-CA
Barbara	Vega	VITC
Jacques	Powell	VITC
Shelley	Ramkissoo	VITC
Karen	Barkley	VITC
Shannon	Lowe	VITC-OR/Fed
Linda	Ludlum	VITC
Deanna	Charles	VITC
Cynthia	Alexander	VITC
Kathy	Burch	VITC
Mary	Lewis	VITC-OR/Fed
Dawn	Weller	VITC
Andrea	Swedeen	VITC
Judy	Wilson	VITC
Dale	Peterson	VITC
Clarissa	Meyer	VITC
Rebecca	Junker	VITC
Kathleen	Maier	VITC
Carrie	Huddleston	VITC
Valerie	Evans	VITC
Barbara	Magnino	VITC
Nidia	Zavala	VITC
Maurice	Blanco	VITC-CA
Jonna	Castillo Zapata	VITC
Vaishali	Shah	VITC
William	Feuer	VITC
Daphne	Kasprzak	VITC
April	Winters	VITC
Annette	Orso	VITC-OR/Fed

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Paula	Marques	VITC
Donna	Ekdahl	VITC-OR/Fed
Louis	Valle	VITC
Cindy	DeSutter	VITC-CA
Dawn	Kerr	VITC
William	Redd	VITC
Susan	Kerley	VITC
Julia	Garcia	VITC-CA
Curlie	McDaniel	VITC
Angelica	Frias	VITC-CA
Debra	Meyers	VITC
Christopher	Dean	VITC
Regins	Thousand	VITC
Kimberly	Cowling	VITC
Susan	Chadwick	VITC
Alan	Koemel	VITC
Crystal	Allen	VITC
Anna	Hom	VITC
Nancy	Robertson	VITC
Anna	Filipenko	VITC
Laurie	Hepinstall	VITC
Christopher	Hall	VITC
Alexandra	Alvarado	VITC
Diane	Hamman	VITC
Lynne	Weeks	VITC
Amanda	Farrer	VITC
Darlene	Rega-Burke	VITC
Kassandra	Johnson	VITC
Madhur	Motwani	VITC-CA
Talyiah	Marissa	VITC

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Robert	Leavitt	VITC-CA
Ronald	Porter	VITC
Vallarie	Bear	VITC
Andrew	Kroeze	VITC
Martina	Jennings	VITC
Sherman	Zang	VITC
Lori	Augustine	VITC-CA
Thomas	Marrollo	VITC
Jacquelyn	Owens	VITC-CA/Fed
Steven	Holston	VITC-CA
Kimberly	Watson	VITC
Candace	Smith	VITC
justin	LaMonds	VITC
Beverly	Powell	VITC
Angela	Everson	VITC
Dustin	Fry	VITC
Jennifer	Harris	VITC
Marchetta	Parker	VITC
Kelly	Lopez	VITC
Phillip	Larrabee	VITC-CA
Nancy	Buonocore	VITC
Stacey	Arnold	VITC
Enow	Eyong	VITC
Lorraine	Shaffer	VITC
Selena	Turner	VITC
Ciarra	Handley	VITC
Gordon	Branson	VITC
Wadie	Vance	VITC
Leroy	Meadows	VITC
Michael	Gross	VITC

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Tiffany	Taylor	VITC
Lydia	Hash Lydia	VITC
Kristine	Rambonga	VITC-CA
Melanie	McCaig	VITC
James	Pacey	VITC
Telisha	West	VITC
Kimberlee	Ranftle	VITC
Marcia	Hershiser	VITC
Kevin	Foley	VITC
Michele	Lardou	VITC
Carla	Thomas Hibbert	VITC
Gail	Brown	VITC
Alex	Reynolds	VITC
Lindsey	Steadman	VITC
Alvita	Oswalt	VITC
Kathy	Booker	VITC
Rajani	Padmanabhan	VITC
Geoffrey	George	VITC
Louise	Griswold	VITC
Elijah	Rawle	VITC
Amanda	Wilson	VITC
Thomas	Geer	VITC
Judith	Vieira	VITC
Neeley	Fields	VITC
Amanda	Patton	VITC
DawnMarie	Boursiquot	VITC-CA
Stephanie	Hostetler	VITC
ZeZe	Taha	VITC
Carla	Thompson	VITC
Ramonica	Richardson	VITC

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Adam	Sticklor	VITC
John	Adams	VITC
James	Irwin	VITC

APPENDIX D: Facilities

Designation	Address	City	State	Zip Code	Phone Number
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

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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	

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	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 th	Eugene	OR	97402	