

National Tax Training School



2018 Vol. 1

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National Tax Training School

**PO BOX 737
67 Ramapo Valley Road
Mahwah, NJ 07430**

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**800-914-8138
www.nationaltax.edu**

Administration and Staff

Robert Frankel

Director

Aron Klein

Registrar, Assistant Director

Eli Shulman

COO

School Calendar

School hours are 9AM – 5PM, Monday – Thursday and 9AM – 12PM on Friday.

Courses can be accessed online at any time. Additionally, staff and instructors may respond to student emails beyond regular business hours. The following holidays will be observed by the school and offices are closed. Additional holidays will be listed on the school website.

Observed Holidays

New Year's Day

Martin Luther King Day

Memorial Day

Independence Day

Labor Day

Thanksgiving

Christmas

Mission Statement

National Tax Training School offers quality training in a distance learning format in the field of tax preparation and financial services.

Goals and Objectives

National Tax is committed to the following general goals or objectives:

- Provide quality education programs available through distance education.
- Continuously evaluate and improve services and educational programs.
- Facilitate students in setting academic, personal, and professional goals
- Provide an atmosphere that encourages learning, professional preparation and growth.

Licensure and Accreditation



Accredited by Distance Education Accrediting Commission (*formerly the Distance Education and Training Council DETC*).

[National Tax Training School is accredited](#) by the Accrediting Commission of the DEAC, Washington D.C. NTTS was initially accredited in 1965 and has maintained this prestigious accreditation ever since.

Distance Education Accrediting Commission (DEAC)

1101 17th Street NW, Suite 808

Washington, D.C. 20036

Tel: 202.234.5100

Fax: 202.332.1386

www.deac.org

National Tax Training School is located in NJ and The New Jersey Department of Education has granted us a Certificate of Approval to operate a private vocational school.

National Tax Training School is a for-profit corporation d/b/a National Tax LLC. Owned by Fibonacci Holdings LLC, NTTS was formed in New York State and is registered as a foreign corporation authorized to operate in New Jersey.

School Policies

Admissions Policy (Entrance Requirements)

National Tax Training School offers individual courses and allows any interested individual to enroll. Students should generally possess a High School Diploma, a General Education Development (G.E.D.) Diploma or pass the TASC high school equivalency examination. Courses and continuing education courses are also available to qualified Tax Preparers, Enrolled Agents or Certified Public Accountants.

Enrollment

Upon successful completion and acceptance of the enrollment form, course materials will be prepared and sent to the student. The date of acceptance is the course start date. Online access is generally sent to the student the same business day, and print materials are generally mailed within two business days.

Student Identity Verification Policy

Each National Tax Training School student is provided a unique user name and password for accessing courses and submitting assignments.

Non-Discrimination Policy

National Tax does not discriminate against individuals and provides equal employment opportunities to all employees and applicants without regard to race, color, sex, national origin, ancestry, citizenship status, pregnancy, childbirth, physical disability, mental disability, age, or military status

College Credit - Disclaimer Statement

National Tax does not offer college credit. However, courses do carry college credit recommendations from the National College Credit Recommendation Service (www.nationalccrs.org) and may be considered in transfer to over 1500 colleges and universities. National Tax Training School is a state approved private vocational school.

Refund Policy

You are fully protected by the liberal NTTS cancellation and refund provisions.

You may cancel your enrollment within 15 days of your receipt of the course materials, or access to the online course materials, and receive a full refund, by notifying student services at 800-914-8138. You may also notify us in writing by mail or email.

If you cancel your enrollment after 15 days, and before you have completed 50% of the course, the refund will be based on how many lessons you completed. The School also retains the \$125 Registration Fee, plus s/h charges, where applicable.

If you cancel after more than 50% of the course has been completed, no refunds will apply – and you are responsible for tuition money still owed. All refunds will be issued within 30 days of NTTS receiving cancellation notification. No refunds made after six (6) months of enrollment.

Sample Refund Calculation:

A student enrolls in a course where the course fee is $\$695.00 + 19.95 \text{ s/h} = \714.95

Student withdraws from the course on the 16th day and 1 out of 20 lessons was completed, the student is entitled to a refund of \$541.50.

Paid: \$714.95	
Less: 125.00	Registration Fee
19.95	S/H
<u>28.50</u>	1 out of 20 Lessons Completed
541.50	Refund Amount

Sample Refund Calculation #2:

A student enrolls in a course where the course fee is \$99.

Student withdraws from the course on the 16th day and did not complete the 1 lesson, the student is entitled to a refund of \$99.

Paid: \$99	
Less: 0	Registration Fee
0	S/H
<u>0</u>	0 out of 1 Lessons Completed
99	Refund Amount

You may contact us by phone at 1-800-914-8138 or by mail addressed to National Tax Training School, PO Box 767, Mahwah, NJ 07430 or by email at info@nattax.com. All refund requests will be processed within 30 days after cancellation request.

Grading System

The competencies taught in each program offered at National Tax will be evaluated using written examinations. The minimum passing grade is 70 percent. In some courses a letter grade is awarded based on the following scale:

<u>Letter Grade</u>	<u>Numerical Percentage</u>	<u>Description</u>
A	90 – 100	Excellent
B	80 – 89	Above Average
C	70 – 79	Average
F		Failure
I		Incomplete
W		Withdraw

Code of Conduct

As a student of National Tax Training School, I recognize that in the pursuit of my educational goals and aspirations I have certain responsibilities toward my fellow distance learners, my institution, and myself. To fulfill these responsibilities, I pledge adherence to this Code of Conduct.

I will adhere to high ethical standards in the pursuit of my education, and to the best of my ability will:

1. Conduct myself with professionalism, courtesy and respect for others in all of my dealings with the institution staff and faculty.
2. Present my qualifications and background truthfully and accurately for admission to the institution.
3. Observe the institutional policies and rules on submitting work and taking examinations.
4. Never turn in work that is not my own.
5. Never ask for, receive, or give unauthorized help on graded assignments, quizzes, and examinations.
6. Never use outside books or papers that are unauthorized by my instructor's assignments or examinations.
7. Never divulge the content of or answers to quizzes or examinations to others.
8. Never improperly use, forge, or alter my institution's documents, transcripts, or other records.
9. Never divulge my online username or password.
10. Always report any violations of this Code of Conduct to the appropriate institution official and report any evidence of cheating or improper conduct on the part of any student of the institution when I have direct knowledge of these activities.

The following conduct is unacceptable and will not be tolerated, and will result in immediate dismissal:

1. All forms of bias including race, ethnicity, gender, disability, national origin, and creed as demonstrated through verbal and/or written communication and/or physical acts.
2. Sexual harassment including creating a hostile environment and coercing an individual to perform sexual favors in return for something.
3. Physical or mental abuse of any person on school premises or at functions sponsored or supervised by the school.
4. Theft or damage to the school premises or damage to the property of a member of the school community on the school premises.
5. Violation of the law on school premises in a way that affects the school community's pursuit of its proper educational objectives. This includes, but is not limited to, the use of alcoholic beverages and/or controlled dangerous substances on school premises.

Netiquette

- Stay on topic. Don't post irrelevant links, comments, thoughts or pictures.
- Avoid typing in ALL CAPS! If you do it will look like you are screaming.
- Avoid writing anything that sounds angry or sarcastic even as a joke, because without hearing your tone of voice, the reader might not realize you're joking and it may be taken as offensive.
- Avoid slang. Use proper English words and sentences.
- Respect the opinion of your peers. If you feel the need to disagree, do so respectfully and acknowledge the valid points in your peer's argument.
- You may disagree with another person's ideas but don't mock the person.
- Check the most recent comments before you reply to an older comment.
- Be forgiving. If your peer makes a mistake, don't badger him or her for it. Just let it go.
- Run a spelling and grammar check before posting anything.
- Be careful with personal information.

Student Records

Student records are maintained for 20 years; however, records generally are kept indefinitely. Upon graduation, students will be given a copy of their records. These records should be maintained indefinitely by the student.

Student records are maintained by the school and are available for review by the student at any time. Students are encouraged to submit updates to their records, such as address changes and/or changes in financial aid. All records are private, handled

with confidentiality and adequately protected in compliance with FERPA (Family Educational Rights and Privacy Act) and other laws concerning privacy and confidentiality of student data.

Conditions for Dismissal

Students may be dismissed from the school for the following reasons:

1. Not adhering to the school's rules, regulations, policies and code of conduct
2. Not maintaining the minimum grade point average
3. Not meeting financial responsibilities to the school

The school director will notify the student in writing should it become necessary to dismiss the student. However, the student will first be issued a warning letter. The dismissal letter will contain the date and the reason for dismissal. Prepaid tuition will be refunded according to the school's refund policy. The refund policy is located later on in this catalog.

Unannounced School Closure

In the event of an unannounced school closure, students enrolled at the time of the closure must contact the Department of Labor and Workforce Development's Training Evaluation Unit within ninety (90) calendar days of the closure. Failure to do so within the ninety (90) days may exclude the student from any available form of assistance. The contact number to call is (609) 292-4287

Grievance Procedure (Student Complaint/Appeal Process):

Although a grievance against our school is rare, a student should feel free to bring any complaint or concern to our attention so that we may properly address it. The following complaint procedure shall be followed by the student and will be adhered to by the administration:

Concerns or complaints must be brought to our attention within one year from the date of enrollment or within the extension period if the applicable fee has been paid. The concern or complaint should be put into writing and addressed to Registrar, National Tax Training School, PO Box 767, Mahwah, NJ 07430. We will address the issue and make any necessary resolution within 21 business days. A question or concern that the student feels was not satisfactorily resolved by the Registrar, can be addressed in writing to Director, National Tax Training School, PO Box 767, Mahwah, NJ 07430. The Director will review the matter and make a resolution, if warranted. The Director will inform the student of his determination in writing, within 15 business days.

Any current or former student of National Tax Training School who believes that the School, or anyone representing the school, has acted unlawfully, has the right to file a complaint with the accrediting commission, Distance Education Accrediting Commission (DEAC). Contact information is shown below.

Distance Education Accrediting Commission (DEAC)
1101 17th Street NW, Suite 808
Washington, D.C. 20036
Tel: 202.234.5100
Fax: 202.332.1386
DEAC Policy on Complaints:
<http://www.deac.org/Student-Center/Complaint-Process.aspx>

Grants, Student Loans, and Scholarships

National Tax does not award grants or scholarships at this time. We do honor grants and scholarships that our students have been awarded from outside organizations.

National Tax is an approved school for the Military Spouse Career Advancement Accounts – MyCAA – program, a career development and employment assistance program sponsored by the Department of Defense.

Veterans and those currently serving in the Armed Forces:

Veterans are eligible for educational benefits under the GI Bill and will receive reimbursement for the course from the Dept. of Veterans Affairs. The VA reimbursement will be made quarterly directly to the student and will be based on the number of lessons completed and serviced by the school. Student is responsible to make all tuition payments in accordance with our tuition agreement and if entitlement for VA reimbursement is not established student will be enrolled as a regular non-VA student.

The veteran must complete an affirmation of enrollment (VA Form 22-1999c), which will be provided by NTTS, 10 days after his/her enrollment.

If you are currently serving in the Armed Services, you may be eligible for reimbursement for 75% of your tuition cost by DANTES. Under the terms of this provision you must complete the course and graduate.

Programs Offered

Federal Income Tax Course (150 Hours)

The Federal Income Tax Course is designed for persons who wish to get a more thorough training in all pertinent phases of federal income tax preparation for individuals.

Students will be able to demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses; prepare tax forms for individuals and sole proprietorships; recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making; address tax situations for all types of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental property owners, farmers, etc.

Advanced Course in Federal Taxation - Individuals & Corporations (300 Hours)

Advanced Course in Federal Taxation – Individuals (150 Hours)

Advanced Course in Federal Taxation – Corporations (150 Hours)

The Advanced Course in Federal Taxes provides advanced training for persons who have considerable experience in the tax field.

Students will be able to demonstrate use of the fundamental concepts of the federal income tax system as applied to individuals, corporations, and fiduciaries; prepare tax forms for individuals, partnerships, corporations and trusts; recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making; apply the fundamentals of tax law and research to problem situations likely to be encountered in tax practice. This tax course also provides the tax knowledge needed when taking the IRS EA Special Enrollment Examination.

California Tax Preparer Course (170 Hours)

The California Tax Preparer Course trains students to prepare taxes for individuals and small businesses covering Federal and California State Taxation. This course is approved by the California Tax Education Council (CTEC) to fulfil the training requirement of residents in the state of California in order to qualify for the CA Tax Preparer License.

Students will be able to demonstrate knowledge of the concepts, principles, and rules of taxation in the State of California, including subjects: California Residency Requirements, CA Form 540, Credits, Filing Requirements, Community Property, Filing Status, Deductions, Exemptions, Conformity Issues, Non-Resident Issues, Statute of Limitations and more. Develop a familiarity with the changes affected by inflation and recent tax law especially as they relate to California residency requirements, specific return conformity, tax rates, exemptions, credits and deductions. Summarize California tax law, common statutes of limitations (SOLs) for assessments and claims for refund or credit following a Federal action and power of attorney.

CTEC CPE 20-Hour Course (20 Hours)

This program is designed to provide the information needed to bring the tax preparer up to date with the latest federal tax rules and regulations and at the same time earn all of the 20-hours of qualified continuing professional education (CPE) credits required annually to maintain the California CTEC tax preparer registration. Included is a section that discusses selected topics in a very thorough manner that will give the practitioner a very fundamental understanding of the presented subject matter. In addition, there is a section that deals with Ethics that are relevant to tax practice and to tax practitioners in particular.

Annual Federal Tax Refresher (AFTR) (6 Hours)

The Annual Federal Tax Refresher (AFTR) course is a six-hour course accompanied by a timed, 100-question knowledge-based comprehension test. The AFTR course is based on general filing season concepts, tax updates and typical tax filing issues specified by the IRS, and it is divided into three domains.

- New Tax Laws and Recent Updates
- General Review
- Ethics, Practices, and Procedures

IRS Annual Filing Season Program (AFSP) (18 Hours)

The IRS Annual Filing Season Program aims to recognize the efforts of return preparers who aspire to a higher level of professionalism. Those who choose to participate can meet the requirements by obtaining 18 hours of continuing education, including a six-hour federal tax law refresher course with test. Upon completion of the requirements, the return preparer receives an Annual Filing Season Program – Record of Completion from the IRS.

15 Hour CPE Course (Updates, Topics, and Ethics) (15 Hours)

Selected Federal Tax Topics - Online (10 Hours)

This course includes in-depth studies of selected Federal tax issues. The material selected includes: Gain or Loss on the Sale or Exchange of Property, Business Deductions, Basis, and Tax Credits.

Federal Tax Law Update - Online (3 Hours)

This program highlights annual tax updates and changes for Individual and Small Business Federal Taxation. Based on our highly acclaimed and nationally accredited Federal Individual Income Tax course

Ethics - Online (2 Hours)

This course deals with Ethics that are relevant to tax practice and to tax practitioners in particular.

Tuition and Additional Costs

Federal Income Tax Course

A) Pay in full with enrollment: \$695

B) 3 Payment Plan: Three payments of \$240 - Total: \$720

First payment due with enrollment; Second payment in 30 days; Third payment in 60 days.

Shipping 19.95

All required texts, registration, and registration fees are included.

Advanced Tax Course – Individual & Corporations

A) Pay in full with enrollment: \$745

B) 2 Payment Plan: Two payments of \$380 - Total: \$760

First payment due with enrollment; Second payment in 45 days.

Shipping 14.95

All required texts, registration, and registration fees are included.

California Tax Preparer Course

A) Pay in full with enrollment: \$745

B) 3 Payment Plan: Three payments of \$255 - Total: \$765

First payment due with enrollment; Second payment in 30 days; Third payment in 60 days.

Shipping 19.95

All required texts, registration, and registration fees are included.

Annual Federal Tax Refresher Course (AFTR) \$99

All required texts are included. There are no registration or shipping fees.

IRS Annual Filing Season Program (AFSP) \$99

All required texts are included. There are no registration or shipping fees.

CTEC CPE 20 Hour Course \$99

For California Tax Preparers - CTEC Approved Course

All required texts are included. There are no registration or shipping fees.

15 Hour CPE Course (Updates, Topics, and Ethics) \$99

All required texts are included. There are no registration or shipping fees.

Faculty

Jacob Ehrenpreis
B.A. Economics, Queens College
M.B.A. Accounting, St. John's University

Yehuda Kaufold, CPA, MST
B.S. Accounting, Touro College
M.S. Taxation, Pace University

Michael Weiss, CPA
B.S., Accounting, Touro College

Advisory Council

Mikhail Bass, CPA
B.S. in Accounting, Yeshiva University

Neil Malavsky, CPA
B.S. Technology, University of Maryland
Auditor at GRANT THORNTON, LLP

John Plachuta
National Tax Training School graduate '65

David Schloss, CPA
B.S. Accounting, Providence College
Manager at Zell & Ettinger

Technology Requirements

National Tax Training School courses include online components using the Canvas Learning Management System. Each student is issued a unique login and password to access the online materials. Minimal technology requirements to access the online components are:

Screen Size

Canvas is best viewed at a minimum resolution of 800x600. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.

Operating Systems

- Windows 7 and newer
- Mac OSX 10.6 and newer
- Linux - chromeOS

Mobile Operating System Native App Support

- iOS 7 and newer (versions vary by device)
- Android 4.2 and newer

Computer Speed and Processor

- Use a computer 5 years old or newer when possible
- 1GB of RAM
- 2GHz processor

Internet Speed

- Minimum of 512kbps

Screen Readers

- Macintosh: VoiceOver (latest version for Safari)
- PC: JAWS (latest version for Internet Explorer)
- PC: NVDA (latest version for Firefox)
- There is no screen reader support for Canvas in Chrome