

National Tax Training School



2024 Vol. II

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National Tax Training School

**PO BOX 767
67 Ramapo Valley Road Ste 102
Mahwah, NJ 07430**

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

Administration and Staff

Robert Frankel

Director, CAO

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

Juneteenth

Independence Day

Labor Day

Thanksgiving

Christmas

Mission Statement

National Tax Training School is a distance education institution solely dedicated to training its students in US federal taxation, providing quality education that meets the needs of the student in preparing them in the field of tax return preparation.

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



[National Tax Training School is accredited](#) by the Distance Education Accrediting Commission (DEAC), Washington D.C.

Distance Education Accrediting Commission (DEAC)

1601 18th Street, NW,
Washington, D.C. 20009

Phone: 202-234-5100

www.deac.org

NTTS was initially accredited in 1965 and has maintained this prestigious accreditation ever since.

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)

NTTS operates with a commitment to access and offers non-competitive admissions, allowing all qualified individuals to enroll.

Prospective student must submit

1. A copy of a government-issued photo ID
2. Evidence of high school completion or equivalent. Examples include:
 - a high school transcript showing evidence of an earned diploma or a copy of the diploma
 - documentation of a GED
 - documentation of successful completion of the TASC high school equivalency examination
 - self-certification via NTTS's Self-Certification process
 - A transcript of previously completed college work.

Written permission from a legal guardian is required for the admission of persons who are under the age of 18. In some instances, a high school student without a diploma can be admitted on the recommendation of a parent, principal, or education professional. Please contact the admissions office for more information.

International Students

International applicants to NTTS, whose first language is not English, must demonstrate English proficiency.

The following may be used to demonstrate English language proficiency: A minimum total score of 57 on the paper-delivered Test of English as a Foreign Language (TOEFL PBT), or 61 on the Internet Based Test (iBT); 6.0 on the International English Language Test (IELTS); 44 on the Pearson Test of English Academic Score Report; 95 on the Duolingo English Test; or a high school diploma completed at a school where the medium of instruction is English.

For other options, prospective students may contact the Admissions office.

Transfer Credits

NTTS does not accept transfer credits.

Transfer of Credits to Another Institution

Acceptance of credits from NTTS is up to the receiving institution. A student who anticipates transferring to another institution should first contact the other institution to determine whether or not their credit hours will transfer. Policies governing the transfer of credit vary greatly from school to school.

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 1,500 colleges and universities. National Tax Training School is a state approved private vocational school.

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

NTTS employs a two-part process to verify student identity and ensure that the student who participates in and completes coursework is the same student awarded credit. First, a **password-protected Learning Management System (LMS)** is utilized. Second, the school collects **valid proof of identity**.

For accessing the Learning Management System, students are assigned a unique login and password and are granted password-protected entry. All assignments must be submitted through the secure environment of the Learning Management System (LMS).

Before commencing their studies, students are requested to provide copies of photo identification. The submitted identification documents are uploaded into the Student Information System (SIS) for storage.

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.

Disabilities

National Tax Training School is committed to complying with all applicable provisions of the Americans with Disabilities Act of 1990 (“ADA”). National Tax Training School does not discriminate against any qualified applicant because of such individual’s disability or perceived disability. In keeping with ADA, the regulations in 29 CFR Part 1630 (1992), and the Rehabilitation Act of 1973 (Section 504), National Tax Training School will provide reasonable academic accommodations for students who provide formal documentation outlining their disabilities and their reasonable and appropriate requests. It is the student’s responsibility to seek available assistance and to make individual needs known to the Dean at the time of enrollment or as the need arises. Documentation to support the disability must be provided at the time of the request. Information regarding a student’s disability remains confidential.

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.

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 + 79.00 (Intl. s/h) = \$774.00

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 \$535.25.

Paid: \$774.00		
Less:	125.00	Registration Fee
	79.00	S/H
	<u>34.75</u>	1 Lesson Completed
	535.25	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 online 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

Satisfactory Academic Progress (SAP)

Student progress is measured by their timely completion of assignments, the grades on those assignments.

The qualitative measure of SAP is the course grade. Students are required to earn a minimum of 70% in a course.

The quantitative measure of SAP is the completion rate. Students are required to complete their course in no more than 12 months from the date of enrollment.

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.

Disciplinary Actions

1. Written warning letter: The student will be notified of the violation and offered a warning letter. Depending on the nature and type of violation, they may be counseled as to possible future courses of action.
2. Probation: Period of monitoring behavior, academic achievement, or other activity.
3. Dismissal: Removes the right of the student to continue in current or future courses.
4. Appeals

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 in this catalog.

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 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 Registrar. Students are encouraged to submit updates to their records, such as address changes. 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.

Student Privacy

Student education records are maintained in accordance with the Family Educational Rights and Privacy Act (FERPA) of 1974. Student information that has been defined as educational records in federal and state law requires written student consent for access and release. In addition, each student creates an individual username and password, ensuring that his/her access to courses and other student information is private.

FERPA specifies that directory information is information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. As such, directory information may be released without the student's written consent under FERPA.

National Tax currently defines directory information as the following:

- Name
- Address
- Telephone number
- Email address
- Field(s) of study, certificates sought
- Enrollment status, including academic level
- Dates of attendance
- Expected graduation date/term
- Certificates, honors and awards received (type and date/term granted)
- Previously attended educational agencies or institutions

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:

If, for any reasons, a student has a complaint, grievance, or dispute with National Tax Training School, the student has the right to seek a satisfactory resolution through the following process:

1. Notification: The student must submit a written letter postmarked no later than 15 days after the occurrence to: Registrar, National Tax Training School, PO Box 767, Mahwah, NJ 07430. The letter must state the basis for the complaint, grievance, or dispute, provide details of the matter, and describe the requested remedy. The Registrar shall respond with a decision in writing within 21 business days of receipt of the written letter.
2. Appeal: If the requested remedy is denied, the student may appeal in writing via mail within an additional 15 day period to: Director, National Tax Training School, PO Box 767, Mahwah, NJ 07430. Failure to submit an appeal letter within the additional 15 day period will indicate that the student has accepted the initial decision as final and the matter shall be closed. Upon submission of the appeal letter, the Director shall review the grievance and render a decision within 15 days of receipt of the appeal. The decision of the Director shall be final.

If necessary, as an alternative, a student can follow the above procedures but use the COO as the point of contact.

Students may also contact the Distance Education Accrediting Commission if a complaint cannot be resolved using the school's grievance procedure including the appeals process.

Distance Education Accreditation Council

1101 17th Street NW, Suite 808

Washington, DC 20036

(202) 234-5100

www.DEAC.org

<http://www.deac.org/Student-Center/Complaint-Process.aspx>

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.

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.

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 1280x720. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.

Operating Systems

- Windows 10 and newer
- MacOS 10.12 and newer
- ChromeOS

Mobile Operating System Native App Support

- iOS 15.0 or later (versions vary by device)
- Android 8.0 or later

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/Chrome on Macintosh and iOS mobile)
- PC: [JAWS](#) (latest version for Chrome/Firefox on Windows)
- PC: [NVDA](#) (latest version for Chrome/Firefox on Windows)
- Talkback (latest version for Android mobile)

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 Taxation 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.

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.

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

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.

Ethics - Online (2 Hours)

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

Federal Tax Law Update - Online (3 Hours)

Exempt preparers complete this 3-credit-hour course instead of the Annual Federal Tax Refresher (AFTR)

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

California Tax Preparer Course (170 Hours) Currently Not Being Offered

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) Currently Not Being Offered

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.

Tuition and Additional Costs

Federal Income Tax Course

A) Pay in full upon enrollment: \$895

B) 3 Payment Plan: Three payments of \$308 - Total: \$924

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

Above fees include the \$125 registration fee.

Shipping: No fee in Continental USA

(Canada \$55.00 International \$79.00)

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

Advanced Course in Federal Taxation– Individual & Corporations

A) Pay in full upon enrollment: \$930

B) 3 Payment Plan: Three payments of \$320 - Total: \$960

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

Above fees include the \$125 registration fee.

Shipping: No fee in Continental USA

(Canada \$55.00 International \$79.00)

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

Annual Federal Tax Refresher Course (AFTR) \$99

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

Faculty

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

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

Joseph Lakatos, CPA, CFE
B.B.A., University of Notre Dame
J.D., St. John's University School of Law
M.B.A., St. John's University Peter J. Tobin School of Business
LL.M., Boston University School of Law
LL.M., University of Denver Sturm College of Law

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

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