



Instructor April Gutierrez
E.A., L.T.C

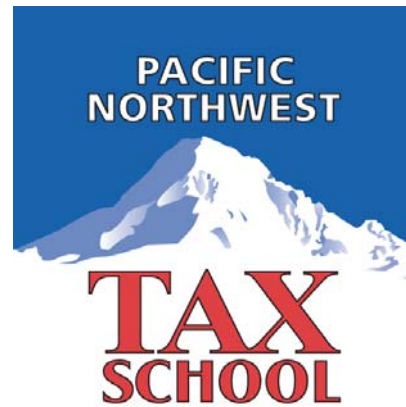
April Gutierrez is founder of Pacific Northwest Tax Service and Pacific Northwest Tax School.

She formed Pacific Northwest Tax School in 2001 to address the shortage of quality tax education opportunities in Oregon. Over the past decade, the scope, depth, and quality of her courses has produced graduates who consistently achieve some of the highest overall pass rates at the Oregon Tax Board Exams.

In 2008, she engineered the launch of the School's online learning management system (LMS) to bring interactive online education programs to students anywhere in the country. Since its initial release, the online education system has proven successful for hundreds of students. Graduating students have achieved average pass-rates of 91-97% at the Oregon Board Exams.

Known for her entertaining speaking style and ability to make a complex subject easy to understand, April is frequently invited to speak to business groups and news media on tax-related topics. She has a B.A. in Communication Studies from Murdoch University in Perth, Australia. She obtained her Oregon LTC in 1995.

April resides in Portland, Oregon, with her husband Jess and her two young boys. Her pastimes include, travel, playtime with her Arabian horse Fancy, and watching science fiction movies at home with her family.



CPE Program Guide Spring/Summer 2011

Portland Classroom Seminars
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(No computer required for Correspondence)

13405 NW Cornell Rd.
Portland, OR 97229

Phone: 503-646-5600
Fax: 503-350-0265

For detailed program information

Visit our website: www.pnwtaxschool.com


Email: Enrollments@pnwtaxschool.com



Pacific Northwest Tax School is a vocational school licensed by the **Oregon Department of Education**. Our education programs are approved by the **Oregon Board of Tax Practitioners**.



Pacific Northwest Tax School has been approved by the California Tax Education Council to offer Qualifying Education with our 87-HOUR CTEC Basic Tax Course - Federal & California Law which fulfills the 60-hour "qualifying education" requirement 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 by phone at (877) 850-2832 or on the internet at www.ctec.org. **CTEC Sponsor #6180**

 We are an IRS approved sponsor of continuing education for enrolled agents.
IRS Sponsor #5.

Spring CPE Series Schedule Enclosed
Go to www.pnwtaxschool.com for
Correspondence Course &
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Pacific Northwest Tax School is registered with the National Association of the State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: www.nasba.org.
NASBA sponsor #109290.

The Texas State Board of Public Accountancy requires CPAs obtain CPE from a Board-approved sponsor. Pacific Northwest Tax School has registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE programs. **Texas sponsor #009794.**

The New York State Board of Public Accountancy requires CPAs obtain CPE from a Board-approved sponsor. Pacific Northwest Tax School has registered with the New York State Board for Public Accountancy as a CPE sponsor. **New York Sponsor License #002479**

Classroom/Webinar schedule is shown below. Visit our website for Self-Paced Online & Correspondence Course Information				Enrollment Form					
Date	Pacific Time Zone Tuesdays & Thursdays	Course Name	Course Description Summary (Go to www.pnwtaxschool.com for complete description details)	Course Code	CPE Credit	Tuition	Enroll Me In Classroom	Enroll Me in Webinar	
May 3	9:30 AM - 12:30 PM	Filing Status & Dependents	Filing Requirements, Filing Status, Qualifying Child & Qualifying Relative	FS	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 3	1:00 PM - 5:00 PM	Pension & Social Security Income	Simplified General Rule, IRAs, Penalties & Exceptions, Lump-sum Payments	PSS	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 5	9:00 AM - 12:00 PM	Investment, Wage, Tip & Other Income	Interest & Dividend Income, Wages & Tips, Alimony, & Other Misc. Income	IWT	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 5	12:30 PM - 5:30 PM	Adjustments to Income	IRA Deductions, Moving Expenses, Education Deductions, Reservists, MSAs,	AI	5 Hours	\$60	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 10	9:00 AM - 1:00 PM	Itemized Deductions - Part 1	Medical, Taxes, Mortgage & Investment Interest, & Charity	ID1	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 10	1:30 PM - 5:30 PM	Itemized Deductions - Part 2	Casualty Losses, Employee Business Expenses & Other Misc. Deductions	ID2	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 12	9:30 AM - 12:30 PM	Federal Credits for Individuals	Credits for Education, Foreign Tax, Energy, Retirement	FCI	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 12	1:00 PM - 4:00 PM	Credits for Families with Children	Child Care, Adoption, Child Tax Credit & Earned Income Credit	CFC	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 17	9:00 AM - 12:00 PM	Basis of Assets	Figuring Basis of Gifted & Inherited Property, Stock Options & ESPPs	BA	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 17	12:30 PM - 5:30 PM	Depreciation Made Easy	How to Depreciate Property, Sect 179, Bonus Depreciation, Listed Property	DME	5 Hours	\$60	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 19	9:30 AM - 12:30 PM	Sale of Assets (Sch D & Form 4797)	Figuring Gains and Losses on Sale of Personal & Business Assets	SA	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 19	1:00 PM - 5:00 PM	Installment Sales & Like-Kind Exchanges	Sale of Home, Installment Sale Income & Like-Kind Exchanges	IS	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 24	9:30 AM - 12:30 PM	Rental Income & Passive Activity Limits	Rental Income & Expenses, At-Risk Limitations, Passive Activity Loss Limits	RI	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 24	1:00 PM - 5:00 PM	Self-Employment Income & Expenses	Reporting Income & Expenses, Home Office, Payroll, Record Keeping	SE	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 26	9:30 AM - 12:30 PM	Federal Credits for Business	New HIRE, Work Opportunity, Health Insurance, & Other Business Credits	FCB	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 26	1:00 PM - 4:00 PM	IRS Ethics Rules for CPAs & Tax Preparers	IRS Circular 230 Rules Governing Paid Preparers, Testing & Registration	IRS	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
June 2	9:30 AM - 12:30 PM	Amended Returns, Kiddie Tax, Penalties	Form 1040X, Household Employees, Kiddie Tax, Other Taxes, Tax Penalties	AKP	3 Hours	\$40	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
June 2	1:00 PM - 5:00 PM	Understanding the Alternative Minimum Tax	Preference & Deferral Items, Completing Form 6251, Credit for AMT	AMT	4 Hours	\$50	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
June 7	9:30 AM - 5:00 PM	Welcome to Oregon - Part 1	Filing Requirements, Additions & Subtractions, Credits	O1	7 Hours	\$80	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
June 9	9:30 AM - 5:00 PM	Welcome to Oregon - Part 2	Nonresident & Part-Year Resident Returns, City Returns, Oregon Ethics	O2	7 Hours	\$80	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
June 14	9:00 AM - 5:30 PM	Intro to S-Corporations & LLCs	Entity Classification, Preparation of Forms 1120S & 1065, Reporting Rules	SLLC	8 Hours	\$120	<input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____	
May 3 - June 9	Tuesdays & Thursdays	1040 Tax Pro Exam Prep Series Start/end times as shown for each course above	Prepare for the IRS Competency Exams (18-part series); or Prepare for Oregon's LTC Exam (20-part series includes Welcome to Oregon) <i>This series does NOT include S-Corps & LLCs</i>	FEXAM LTC	64 Hours 78 Hours	\$499 \$529	<input type="checkbox"/> \$_____ <input type="checkbox"/> \$_____	<input type="checkbox"/> \$_____ <input type="checkbox"/> \$_____	
1040 Tax Pro Exam Prep Series			Course Delivery Methods		Check the box next to the courses you want. Enter Total Tuition Here				\$
<p>The 1040 Exam Prep Series is a program for tax professionals who want an in-depth study of individual tax law. Instructor April Gutierrez provides a series of energetic and informative lectures that include comprehensive illustrations and classwork assignments designed to help students apply tax laws to preparation of sample tax returns. A quiz and detailed answer key is included with each class to hone test-taking skills for individuals who are preparing for the following exams:</p> <ul style="list-style-type: none">• The individual portion of the IRS Special Enrollment Examination,• IRS mandated Tax Preparer Competency Exams, or• Oregon's rigorous LTC Exam.			<div>All courses are taught in our Portland classroom and via live webinar simultaneously. Webinar students interact with the instructor and fellow students via chat features. Advance preparation is required for webinar students including: access to high-speed internet; a computer equipped with headset or speakers; and free Adobe Acrobat and Flash software.</div>		Early Bird Discount - Enroll 7 Days Early - Deduct \$5 Each Course				
					Enroll at Door (or on date course held) - Add \$10 Each Course				
					Total Tuition Due			\$	
					Name: _____ Employer: _____ Address: _____ City/State/Zip: _____ Email _____ Ph: _____				
<p><i>" I did want to thank you for putting together such great classes. I took the LTC exam last week and passed. I didn't have much time to study, so I passed the test because of the thoroughness of your classes. I look forward to taking more classes from Pacific Northwest Tax School in the future and I'm encouraging my employees to at least enroll in your Oregon class. Excellent material. Thanks again!" - J. Fling</i></p>			Enroll online at: www.pnwtaxschool.com		Method of Payment				
			Mail enrollment to: 13405 NW Cornell Rd, Portland, OR 97229		<input type="checkbox"/> Check Payable to "Pacific Northwest Tax School" <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> Discover _____-_____-_____-_____/_____ Credit Card # Exp. Date 3-Digit Code				
			Fax Enrollment to: 503-350-0265						
			Refund Policy						
			Written cancellations received more than 5 business days prior to class will be refunded. A \$15 cancellation fee applies. Substitutions are allowed. 1040 Tax Pro Exam Prep Series enrollment cannot be shared.						