

**College of San Mateo  
Official Course Outline**

1. **COURSE ID:** ACTG 665MC    **TITLE:** The Retired Taxpayer  
**Units:** 1.0 units    **Hours/Semester:** 16.0-18.0 Lecture hours; and 32.0-36.0 Homework hours  
**Method of Grading:** Pass/No Pass Only
2. **COURSE DESIGNATION:**  
**Degree Credit**  
**Transfer credit:** CSU
3. **COURSE DESCRIPTIONS:**  
**Catalog Description:**  
A course for tax professionals on the most commonly encountered types of distributions in retirement and their tax consequences, including social security, railroad retirement, defined-benefit pensions, IRA distributions (both traditional and Roth), 401(k), 403(b), 457 plans, commercial annuities. [CPE Hours: CPA, EA 16; CTEC 14 Fed, 2 CA].
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**  
Upon successful completion of this course, a student will meet the following outcomes:
  1. Discuss the terminology, concepts, principles, and ethics used to apply the rules of taxation for the Retired Taxpayer.
  2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for the Retired Taxpayer.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**  
Upon successful completion of this course, a student will be able to:
  1. Terminology: Define commonly used terminology.
  2. Apply Rules: Apply the rules of taxation issued by authoritative governmental entities.
  3. Prepare Tax Forms: Prepare commonly required tax forms.
  4. Ethics: Identify and analyze ethical standards issued by professional organizations.
6. **COURSE CONTENT:**  
**Lecture Content:**
  1. History of The Retired Taxpayer
  2. Current Federal regulations related to The Retired Taxpayer
  3. Completion of Federal tax forms related to The Retired Taxpayer
  4. Legal liabilities related to The Retired Taxpayer
  5. Ethical responsibilities related to The Retired Taxpayer
  6. Expected future developments related to The Retired Taxpayer
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**  
Typical methods of instruction may include:
  - A. Other (Specify): • Lecture/discussion of major aspects of The Retired Taxpayer. • Weekly readings on The Retired Taxpayer. • Weekly workbook assignments and exercises in which students apply tax knowledge. • Preparation of related tax returns.
8. **REPRESENTATIVE ASSIGNMENTS**  
Representative assignments in this course may include, but are not limited to the following:  
**Writing Assignments:**  
Completion of required tax forms in class based on cases.  
  
**Reading Assignments:**  
Readings on tax regulations and accounting practices applicable to tax compliance.
9. **REPRESENTATIVE METHODS OF EVALUATION**  
Representative methods of evaluation may include:
  - A. Exams/Tests

B. Quizzes

C. • Quizzes on tax regulations and their applications to tax returns. • Graded exercises on the preparation of tax returns, applying concepts to best advantage to reduce overall tax liability. • Final examination on tax regulations and their application to The Retired Taxpayer.

10. **REPRESENTATIVE TEXT(S):**

Other:

A. Current IRS publications and current professional literature

**Origination Date:** September 2017

**Curriculum Committee Approval Date:** October 2017

**Effective Term:** Fall 2018

**Course Originator:** Rosemary Nurre