

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 665MR **TITLE:** Tax Practice and Procedure
Units: 0.5 units **Hours/Semester:** 8.0-9.0 Lecture hours; and 16.0-18.0 Homework hours
Method of Grading: Pass/No Pass Only
2. **COURSE DESIGNATION:**
Degree Credit
Transfer credit: CSU
3. **COURSE DESCRIPTIONS:**
Catalog Description:
A survey course exploring the critical rules that drive the administration of our tax system, including assessment of deficiencies and penalties, tax liens, refund claims, statutes of limitations, and the dynamics of practice and procedure. The course explains the legal and ethical requirements for practice before the IRS and the civil and criminal penalties that may be assessed. [CPE Hours: CPA 8; EA, CTEC 6]
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 Tax Practice and Procedures.
 2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for Tax Practice and Procedures.
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 Tax Practice and Procedures
 2. Current Federal and/or California regulations related to Tax Practice and Procedures
 3. Completion of Federal and California tax forms related to Tax Practice and Procedures
 4. Legal liabilities related to Tax Practice and Procedures
 5. Ethical responsibilities related to Tax Practice and Procedures
 6. Documentation required related to Tax Practice and Procedures
 7. Expected future developments related to Tax Practice and Procedures
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**
Typical methods of instruction may include:
 - A. Other (Specify): • Lecture/discussion of major aspects of Tax Practice and Procedures. • Weekly readings on Tax Practice and Procedures. • 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 Tax Practice and Procedures.

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

Possible textbooks include:

- A. Misey, Robert J. *Federal Taxation Practice and Procedure*, 12th ed. CCH, 2016

Other:

- A. Current IRS publications and current professional literature

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Curriculum Committee Approval Date: October 2017

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Course Originator: Rosemary Nurre