College of San Mateo  
Course Outline

New Course  
[ ] Update/No change  
[ ] Course Revision (Minor)  
[ ] Course Revision (Major)  

Date: March 21, 2014

<table>
<thead>
<tr>
<th>Department: ACTG</th>
<th>Number: 665MR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Title: Tax Practice and Procedure</td>
<td>Units: .5</td>
</tr>
<tr>
<td>Total Semester Hours</td>
<td>Lecture: 8  Lab: 0</td>
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<tr>
<td>Homework: 16  By Arrangement: 0</td>
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Length of Course
- [ ] Semester-long
- [ ] Short course (Weeks: Varies 1 - 16)
- [ ] Open entry/Open exit

Grading
- [ ] Letter
- [ ] Pass/No Pass
- [ ] Grade Option (letter or Pass/No Pass)

1. **Prerequisite** (Attach Enrollment Limitation Validation Form.)
   None

2. **Corequisite** (Attach Enrollment Limitation Validation Form.)
   None

3. **Recommended Preparation** (Attach Enrollment Validation Form.)
   ACTG 181 Taxation of Individuals using Tax Software

4. **Catalog Description** (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)

   **ACTG 665MR TAX PRACTICE AND PROCEDURE (.5)**
   Pass/No Pass Grading. Minimum of 8 lecture hours per term.
   **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] (AA, CSU)

5. **Class Schedule Description** (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)
   Same as above
6. **Student Learning Outcomes** (Identify 1-6 expected learner outcomes using active verbs.)

Upon successful completion of ACTG 665, the student will be able to
- Terminology: Define commonly used terminology
- Apply rules: Apply the rules of taxation issued by authoritative governmental entities
- Prepare tax forms: Prepare commonly required tax forms
- Ethics: Identify and analyze ethical standards issued by professional organizations

7. **Course Objectives** (Identify specific teaching objectives detailing course content and activities. *For some courses, the course objectives will be the same as the student learning outcomes. In this case, “Same as Student Learning Outcomes” is appropriate here.*)

Same as Student Learning Outcomes

8. **Course Content** (Brief but complete topical outline of the course that includes major subject areas [1-2 pages]. Should reflect all course objectives listed above. In addition, a sample course syllabus with timeline may be attached.)

1. History of special topic
2. Current Federal and/or California regulations related to special topic
3. Completion of Federal and California tax forms related to special topic
4. Legal liabilities related to special topic
5. Ethical responsibilities related to special topic
6. Documentation required related to special topic
7. Expected future developments related to special topic

9. **Representative Instructional Methods** (Describe instructor-initiated teaching strategies that will assist students in meeting course objectives. Describe out-of-class assignments, required reading and writing assignments, and methods for teaching critical thinking skills. *If hours by arrangement are required, please indicate the additional instructional activity which will be provided during these hours, where the activity will take place, and how the activity will be supervised.*)

- Lecture/discussion of major aspects of special topic.

10. **Representative Methods of Evaluation** (Describe measurement of student progress toward course objectives. Courses with required writing component and/or problem-solving emphasis must reflect critical thinking component. If skills class, then applied skills.)

- 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 special topic.

11. **Representative Text Materials** (With few exceptions, texts need to be current. Include publication dates.)

- Current IRS publications and current professional literature
- Federal Taxation Practice and Procedure, 10th Edition; Meldman; CCH