

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 665MS **TITLE:** Tax Controversies and Client Representation
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 to learn how to handle audit issues from examination to appeals, as well as challenging and appealing penalties and negotiate penalty settlements. The course will also explore the IRS collection process and matters including offers in compromise and installment agreements. Meets continuing education requirements. For students who have taken this course and wish to repeat the course to meet a legally mandated training requirement, please file a Petition to Repeat for enrollment approval. [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 Controversies and Client Representation.
2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for Tax Controversies and Client Representation.

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 Controversies and Client Representation
2. Current Federal and/or California regulations related to Tax Controversies and Client Representation
3. Completion of Federal and California tax forms related to Tax Controversies and Client Representation
4. Legal liabilities related to Tax Controversies and Client Representation
5. Ethical responsibilities related to Tax Controversies and Client Representation
6. Expected future developments related to Tax Controversies and Client Representation

7. **REPRESENTATIVE METHODS OF INSTRUCTION:**

Typical methods of instruction may include:

- A. Lecture
- B. Discussion

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. Homework
- C. Quizzes

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

Possible textbooks include:

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

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