1. **COURSE ID:** ACTG 665MS  
**TITLE:** Tax Controversies and Client Representation  
**Units:** 0.5 units  
**Hours/Semester:** 8.0-9.0 Lecture hours  
**Method of Grading:** P/NP Only  
**Recommended Preparation:** ACTG 181

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. Terminology: Define commonly used terminology.  
2. Apply Rules: Apply the rules of taxation issued by authoritative governmental entities.  
4. Ethics: Identify and analyze ethical standards issued by professional organizations.

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.  
4. Ethics: Identify and analyze ethical standards issued by professional organizations.

6. **COURSE CONTENT:**  
**Lecture Content:**  
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. Expected future developments related to specific topic

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:
    Other:
        A. Current IRS publications and current professional literature

    **Origination Date:** March 2015
    **Curriculum Committee Approval Date:** March 2015
    **Effective Term:** Fall 2015
    **Course Originator:** Vincent Li