

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 665MT **TITLE:** Preparing Form 706 Estate Tax Return
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 practical course on how to complete each of the schedules and make available elections for the most recent edition of Form 706. The course explores the ins and outs of the "Portability" rules, and provides a survey of GST issues. 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 Estate Tax Returns.
 2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for Estate Tax Returns.
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 Form 706 Estate Tax Return
 2. Current Federal and/or California regulations related to Form 706 Estate Tax Return
 3. Completion of Federal and California tax forms related to Form 706 Estate Tax Return
 4. Legal liabilities related to Form 706 Estate Tax Return
 5. Ethical responsibilities related to Form 706 Estate Tax Return
 6. Documentation required related to Form 706 Estate Tax Return
 7. Expected future developments related to Form 706 Estate Tax Return
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):**

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