COURSE ID: ACTG 665MT  TITLE: Preparing Form 706 Estate Tax Return  
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 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. 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. Documentation required related to special topic  
7. 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):
    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