

**BAD 103 Course Outline as of Spring 2018****CATALOG INFORMATION**

Dept and Nbr: BAD 103      Title: EA - PRACTICE/PROCEDURE  
 Full Title: Enrolled Agent - Tax Representations, Practices & Procedures  
 Last Reviewed: 1/23/2023

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	3.00	Lecture Scheduled	3.00	17.5	Lecture Scheduled	52.50
Minimum	3.00	Lab Scheduled	0	6	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	3.00		Contact Total	52.50
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 105.00

Total Student Learning Hours: 157.50

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly:

**Catalog Description:**

This is one of a series of courses designed to prepare students to take the Internal Revenue Service (IRS) Enrolled Agent Exam. This course covers income tax issues that relate to requirements of individuals who may become Enrolled Agents and the extent of practice privileges, sanctionable acts and assessment and appeal procedures for preparer penalties.

**Prerequisites/Corequisites:****Recommended Preparation:**

Eligibility for ENGL 100 or ESL 100 and Course Completion of BGN 81

**Limits on Enrollment:****Schedule of Classes Information:**

Description: This is one of a series of courses designed to prepare students to take the Internal Revenue Service (IRS) Enrolled Agent Exam. This course covers income tax issues that relate to requirements of individuals who may become Enrolled Agents and the extent of practice privileges, sanctionable acts and assessment and appeal procedures for preparer penalties. (Grade or P/NP)

Prerequisites/Corequisites:

Recommended: Eligibility for ENGL 100 or ESL 100 and Course Completion of BGN 81

Limits on Enrollment:

Transfer Credit:

Repeatability: Two Repeats if Grade was D, F, NC, or NP

## **ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:**

<b>AS Degree:</b>	<b>Area</b>	<b>Effective:</b>	<b>Inactive:</b>
<b>CSU GE:</b>	<b>Transfer Area</b>	<b>Effective:</b>	<b>Inactive:</b>
<b>IGETC:</b>	<b>Transfer Area</b>	<b>Effective:</b>	<b>Inactive:</b>
<b>CSU Transfer:</b>		<b>Effective:</b>	<b>Inactive:</b>
<b>UC Transfer:</b>		<b>Effective:</b>	<b>Inactive:</b>

**CID:**

**Certificate/Major Applicable:**

Certificate Applicable Course

## **COURSE CONTENT**

### **Student Learning Outcomes:**

At the conclusion of this course, the student should be able to:

1. Explain the process, authority, responsibilities and penalties related to the practice as an Enrolled Agent before the IRS (Internal Revenue Service).
2. Apply the practices and procedures involved with the examination of tax returns, the collection and appeals process and the recording keeping and filing procedures.
3. Describe the rules, regulations and procedures of tax laws.

### **Objectives:**

Upon completion of the course, students will be able to:

1. Apply the process used to determine the authority to practice before the IRS.
2. Define the tax preparer procedures and disclosure of taxpayer information.
3. Complete the examination of returns and understand the collection and appeals process.
4. Examine and understand statutory laws, rules, regulations and procedures of tax law.
5. Describe the recordkeeping and electronic filing process.

### **Topics and Scope:**

- I. Practicing before the IRS
  - A. Authority to Practice, including documentation
  - B. Conduct to Practice
  - C. Supervisor Responsibility
  - D. Sanctions for Violations
- II. Tax Preparers and Penalties
  - A. Tax Preparers
  - B. Penalties

- C. Disclosure of Taxpayer Information
- D. Tax Shelters
- III. Representation
  - A. Representation and Due Diligence
  - B. Filing Systems (CAF - Centralized Authorization File)
  - C. Accounting Methods
- IV. Examination and Preparation of Returns and the Appeals Process
  - A. Examination of Returns
  - B. Appeals within the IRS
  - C. Appeals to the Courts
  - D. Penalties
  - E. Written Advice
- V. Collection Process
  - A. Collections
  - B. Offer in Compromise
  - C. Liens and Levies
  - D. Trust Fund Recovery Penalties
- VI. Tax Authority
  - A. Statutory Law
  - B. Regulations, Rules, and Procedures
  - C. The Court System
  - D. Tax Research
- VII. Recordkeeping and Electronic Filing
  - A. Recordkeeping
  - B. Electronic Filing

### Assignment:

1. Reading of text and other written material (20 to 30 pages per week)
2. Homework involving problem solving and calculational skills
3. Group case research, report, analysis, and presentation
4. 3 to 5 exams, including mid-term and final exam

### Methods of Evaluation/Basis of Grade:

**Writing:** Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Group case report
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Writing 10 - 30%
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**Problem Solving:** Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Homework problems and group case analysis
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Problem solving 20 - 30%
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**Skill Demonstrations:** All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None	Skill Demonstrations 0 - 0%
<b>Exams:</b> All forms of formal testing, other than skill performance exams.	
Exams, mid-term and final exam (multiple choice)	Exams 30 - 60%
<b>Other:</b> Includes any assessment tools that do not logically fit into the above categories.	
Participation and group case presentation	Other Category 5 - 10%

**Representative Textbooks and Materials:**  
 Gleim Enrolled Agent Review Exam Prep Book- Part3 Representation. Gleim, Irvin and Hasselback, James. Gleim Publications. Current Edition