

CATALOG INFORMATION

Dept and Nbr: BAD 104

Title: EA - IRS REQUIREMENTS

Full Title: Enrolled Agent – Current Applications and IRS Requirements

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 last in a series of courses (capstone), designed to prepare students to take the Internal Revenue Service (IRS) Enrolled Agent Exam. This course reviews components of the Enrolled Agent Exam and current applications in the field.

Prerequisites/Corequisites:
Completion or Current Enrollment of BAD 101, BAD 102, and BAD 103

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 last in a series of courses (capstone), designed to prepare students to take the Internal Revenue Service (IRS) Enrolled Agent Exam. This course reviews components of the Enrolled Agent Exam and current applications in the field. (Grade or P/NP)
Prerequisites/Corequisites: Completion or Current Enrollment of BAD 101, BAD 102, and BAD 103
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:

AS Degree:	Area	Effective:	Inactive:
CSU GE:	Transfer Area	Effective:	Inactive:
IGETC:	Transfer Area	Effective:	Inactive:
CSU Transfer:		Effective:	Inactive:
UC Transfer:		Effective:	Inactive:

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. Describe the preliminary process through the completion of the documentation needed for different entities as required by the IRS (Internal Revenue Service) for filling of tax returns.
2. Examine and apply IRS tax code to determine income, assets, credits/deductions and other specialized taxes for individuals, businesses and partnerships.
3. Describe issues related to tax advice, practices, procedures and special types of representation of
an Enrolled Agent.

Objectives:

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

1. Apply the process used to determine basic filing requirements for different entities.
2. Differentiate how the Internal Revenue Code is applied to determine gross income, expenses, credits and other adjustments to income and assets.
3. Analyze the examination of returns, collections, appeals process and specialized types of representation
4. Create specialized returns for individuals and businesses and rules for advising the client.
5. Describe the requirements, rules and penalties for practice and procedures before the IRS.
6. Apply the recordkeeping and electronic filing procedures.

Topics and Scope:

I. Preliminary Work

- A. Taxpayer Data
- B. Taxpayer Filing Status
- C. Business Entities
- D. Analysis of Financial Records

II. Income and Assets

- A. Taxability of Wages, Salaries, Interest, Rental, Dividend and Other Income

- B. Retirement Income
- C. Property, Real and Personal Income
- D. Adjustments to Income
- III. Deductions and Credits
 - A. Itemized Deductions
 - B. Credits
 - C. Other deductions or Adjustments to Cost Basis
- IV. Taxation and Advice
 - A. Taxation Issues
 - B. Advice for Individual and Business Taxpayers
- V. Specialized Returns for Individuals
 - A. Estate Tax
 - B. Gift Tax
- VI. Specialized Returns for Businesses
 - A. Trust and Estate Tax
 - B. Exempt Organizations
 - C. Retirement Plans
- VII. Practices and Procedures
 - A. Requirement for Enrolled Agents
 - B. Sanctionable Acts
 - C. Rules and Penalties
- VIII. Representation before the IRS
 - A. Power of Attorney
 - B. Taxpayer Financial Situation
 - C. Building the Taxpayer's Case
 - D. Supporting Documentation
- IX. Specific Types of Representation
 - A. Collection Process
 - B. Penalties and Interest Abatement
 - C. Audits and Examinations
 - D. Appeals Process
- X. Completion of the filing process
 - A. Accuracy and documentation
 - B. Information Shared with Taxpayer
 - C. Recordkeeping/Maintenance
 - D. Electronic Filing

Assignment:

1. Reading of text and other written material (20 to 30 pages per week)
2. Practice exams involving problem solving and calculational skills
3. 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.

None, This is a degree applicable course but assessment tools based on writing are not included because problem solving assessments are more appropriate for this course.

Writing
0 - 0%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Practice exams

Problem solving
30 - 50%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Skill Demonstrations
0 - 0%

Exams: All forms of formal testing, other than skill performance exams.

Exams, mid-term and final exam (multiple choice)

Exams
40 - 60%

Other: Includes any assessment tools that do not logically fit into the above categories.

Participation

Other Category
5 - 10%

Representative Textbooks and Materials:

Gleim Enrolled Agent Review Exam Prep Book- Three part series: Individuals, Businesses, and Representation, Practices and Procedures. Gleim, Irvin and Hasselback, James. Gleim Publications. Current Edition