

CATALOG INFORMATION

Dept and Nbr: BAD 104Title: 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:**

<b>AS Degree:</b>	<b>Area</b>	Effective:	Inactive:
<b>CSU GE:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>IGETC:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>CSU Transfer:</b>		Effective:	Inactive:
<b>UC Transfer:</b>		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 Internal Revenue Service (IRS) 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:**

At the conclusion of this course, the student should 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 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
2. Homework involving problem solving and calculation skills
3. Group project including: case research, written report, analysis, and optional presentation
4. Quizzes, exams, 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 project written report	Writing 10 - 30%
<b>Problem Solving:</b> Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.	
Homework involving problem solving and calculation skills; group project including case research and analysis	Problem solving 10 - 25%
<b>Skill Demonstrations:</b> 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.	
Quizzes, exams, and final exam	Exams 30 - 60%
<b>Other:</b> Includes any assessment tools that do not logically fit into the above categories.	
Participation; group project presentation (optional)	Other Category 5 - 15%

### **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