

CATALOG INFORMATION

Dept and Nbr: ADLTED 754.1 Title: BASIC TAX LAW  
Full Title: Introduction to Basic Tax Law  
Last Reviewed: 10/25/2021

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	0	Lecture Scheduled	0	8	Lecture Scheduled	0
Minimum	0	Lab Scheduled	3.00	2	Lab Scheduled	24.00
		Contact DHR	0		Contact DHR	0
		Contact Total	3.00		Contact Total	24.00
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 0.00

Total Student Learning Hours: 24.00

Title 5 Category: Non-Credit  
Grading: Non-Credit Course  
Repeatability: 27 - Exempt From Repeat Provisions  
Also Listed As:  
Formerly:

**Catalog Description:**  
In this first course of a 2-course series, students will be prepared to file federal and state tax returns for clients and/or volunteer for the free tax preparation program, such as EarnIt! KeepIt! SaveIt! In this course, students will learn basic tax law, which includes the following topics: determining filing status and exemptions, determining taxable income, determining adjusted gross income, computing tax and credits, applying refundable credits, and computing payments/refund.

**Prerequisites/Corequisites:**

**Recommended Preparation:**

**Limits on Enrollment:**

**Schedule of Classes Information:**  
Description: In this first course of a 2-course series, students will be prepared to file federal and state tax returns for clients and/or volunteer for the free tax preparation program, such as EarnIt! KeepIt! SaveIt! In this course, students will learn basic tax law, which includes the following

topics: determining filing status and exemptions, determining taxable income, determining adjusted gross income, computing tax and credits, applying refundable credits, and computing payments/refund. (Non-Credit Course)

Prerequisites/Corequisites:

Recommended:

Limits on Enrollment:

Transfer Credit:

Repeatability: Exempt From Repeat Provisions

## **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 basic tax law and terminology and how to apply it to file federal and state tax returns
2. Determine the best manner in which to file personal income taxes

### **Objectives:**

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

1. Determine the most beneficial filing status allowed for yourself or your client (taxpayer)
2. Distinguish between personal and dependency exemptions
3. Compute taxable and nontaxable income
4. Distinguish between earned and unearned income
5. Calculate the taxable portion of different types of retirement income & determine how to report retirement income
6. Determine how to report unemployment compensation and social security benefits
7. Identify how taxable income and income tax are computed and reported
8. Determine if a taxpayer should itemize deductions and accurately report itemized deductions on Schedule A

### **Topics and Scope:**

#### **I. Filing Basics**

- A. Determining who must file and who should file
- B. Taxpayer identification numbers

## II. Filing Status and Exemptions

- A. Filing status
- B. Personal exemptions
- C. Dependency exemptions

## III. Taxable Income

- A. Wages
- B. Business income
- C. Retirement income
- D. Unemployment compensation
- E. Social Security benefits
- F. Other income

## IV. Computing Tax and Credits

- A. Standard deduction and tax computation
- B. Itemized deductions
- C. Credit for child and dependent care expenses
- D. Education credits
- E. Child tax credit and credit for other dependents
- F. Miscellaneous credits

## V. Refundable Credits and Payments/Refund

- A. Payments
- B. Earned Income Credit (EIC)
- C. Refund and amount of tax owed

### Assignment:

#### Assignments

1. Filing Status and Exemptions exercises (3-6)
2. Taxable Income exercises (4-7)
3. Computing Tax and Credits exercises (4-6)
4. Refundable Credits and Payments/Refund exercises (3-5)

### 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

Writing  
0 - 0%

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

Filing Status and Exemptions exercises, Taxable Income exercises, Computing Tax and Credits exercises, Refundable Credits and Payments/Refund exercises

Problem solving  
65 - 70%

**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.

None

Exams  
0 - 0%

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

Attendance and participation

Other Category  
30 - 35%

**Representative Textbooks and Materials:**  
Instructor prepared materials