

Clackamas Community College
Online Course/Outline Submission System

Show changes since last approval in red

Print

Edit

Delete

Back

Reject

Publish

Section #1 General Course Information

Department: Business & Computer Science: Business

Submitter

First Name: **Hugo**

Last Name: **Grimaldi**

Phone: **3073**

Email: **hugog@clackamas.edu**

Course Prefix and Number: BT - 110

Credits: 8

Contact hours

Lecture (# of hours): 88

Lec/lab (# of hours):

Lab (# of hours):

Total course hours: 88

For each credit, the student will be expected to spend, on average, 3 hours per week in combination of in-class and out-of-class activity.

Course Title: Income Tax Preparation

Course Description:

An introduction to individual income tax law and tax return preparation. Approved by the Oregon State Board of Tax Practitioners to prepare students to take the Oregon Licensed Tax Preparer's Exam.

Type of Course: Career Technical Preparatory

Is this class challengeable?

No

Can this course be repeated for credit in a degree?

No

Is general education certification being sought at this time?

No

Does this course map to any general education outcome(s)?

No

Is this course part of an AAS or related certificate of completion?

Yes

Name of degree(s) and/or certificate(s): Business AAS & Certificate

Are there prerequisites to this course?

Yes

Pre-reqs: Pass BA-111 or BA-211 or instructor consent

Have you consulted with the appropriate chair if the pre-req is in another program?

No

Are there corequisites to this course?

No

Are there any requirements or recommendations for students taken this course?

Yes

Recommendations: Pass RD-090 or placement in RD-115 and BA211

Requirements: None

Are there similar courses existing in other programs or disciplines at CCC?

No

Will this class use library resources?

Yes

Have you talked with a librarian regarding that impact?

No

Is there any other potential impact on another department?

No

Does this course belong on the Related Instruction list?

No

GRADING METHOD:

A-F or Pass/No Pass

Audit: Yes

When do you plan to offer this course?

 Not every year

Is this course equivalent to another?

If yes, they must have the same description and outcomes.

No

Will this course appear in the college catalog?

Yes

Will this course appear in the schedule?

Yes**Student Learning Outcomes:**

Upon successful completion of this course, students should be able to:

1. sit for the Oregon tax preparer license examination,
2. prepare Oregon individual income tax returns,
3. prepare Federal tax returns, including the Forms 1040EZ, 1040A, and 1040 with Schedules A, B, C, D, and E);
4. prepare research on current tax laws; demonstrate familiarity with research procedures to determine new applications for tax advice.

This course does not include assessable General Education outcomes.

Major Topic Outline:

1. Overview of the tax structure.
2. Tax determination, payments, and reporting procedures.
3. Gross income inclusions.
4. Gross income exclusions and adjustments to income.
5. Personal itemized deductions.
6. Other itemized deductions.
7. Self-employment.
8. Depreciation and amortization.
9. Rental activities.
10. Property: basis and nontaxable exchanges.
11. Property: capital gains and losses, and depreciation recapture.
12. NOL, AMT, and business tax credits.
13. Withholding, payroll, and estimated taxes.
14. Oregon tax law.

Does the content of this class relate to job skills in any of the following areas:

- 1. Increased energy efficiency **No**
- 2. Produce renewable energy **No**
- 3. Prevent environmental degradation **No**
- 4. Clean up natural environment **No**
- 5. Supports green services **No**

Percent of course: 0%

First term to be offered:

Next available term after approval

:
