

BUS 0223 - TAX REPRESENTATION, PRACTICES AND PROCEDURES

Catalog Description

Formerly known as BUS 16

Advisory: Completion of BUS 220 or BUS 221 with grade of "C" or better

Hours: 36 lecture

Description: Practices and requirements for Enrolled Agents and other tax professionals. Topics include how to represent a client before the IRS including the need for a power of attorney, compiling supporting documentation, collection processes, and appeals. Requirements for Enrolled Agents to practice in front of the IRS, record maintenance, and electronic filing requirements will also be discussed. (CSU)

Course Student Learning Outcomes

- CSLO #1: Identify the procedures to practice and represent clients before the IRS.
- CSLO #2: List the requirements to become and practice as an Enrolled Agent.
- CSLO #3: Describe the procedures to represent clients in an IRS collection process.
- CSLO #4: Demonstrate the process to file an IRS tax form including record maintenance and e-filing.

Effective Term

Fall 2022

Course Type

Credit - Degree-applicable

Contact Hours

36

Outside of Class Hours

72

Total Student Learning Hours

108

Course Objectives

1. Identify the requirements for being an Enrolled Agent.
2. Establish the need for a power of attorney and proper supporting documentation when representing a client before the IRS.
3. Explain the requirements in representing a client in an IRS audit or examination.
4. Explain the requirements in representing a client in the collection process for outstanding tax liabilities.
5. Cite proper procedures for sharing information with taxpayers, record maintenance and electronic filing of tax returns.

General Education Information

- Approved College Associate Degree GE Applicability
- CSU GE Applicability (Recommended-requires CSU approval)
- Cal-GETC Applicability (Recommended - Requires External Approval)
- IGETC Applicability (Recommended-requires CSU/UC approval)

Articulation Information

- CSU Transferable

Methods of Evaluation

- Objective Examinations
 - Example: Example: The tax form used to give a taxpayer an extension of time to file their return is: a. Form 1040 b. Form 1127 c. Form 7525 D. Form 8879 Performance will be graded on correctness of the answer.
- Skill Demonstrations
 - Example: Complete IRS Form 2848 (Power of Attorney). Performance will be graded on completeness of the form.

Repeatable

No

Methods of Instruction

- Lecture/Discussion
- Distance Learning

Lecture:

1. Instructor lecture on representing a taxpayer in the collection process. Students will discuss ways to counsel a client and provide alternatives for resolution. (Objective 4)

Distance Learning

1. Instructor lecture on tax avoidance and tax evasion followed by student research on the difference between tax avoidance and tax evasion. On the discussion board, students will discuss the penalties for each (if any). (Objective 3)

Typical Out of Class Assignments

Reading Assignments

1. Read the provided information about Power of Attorneys. Be prepared to discuss the importance of the document and the different forms of the document.
2. Read the information provided on taxpayer identity theft. Be prepared to discuss how you can counsel a client on protecting their information.

Writing, Problem Solving or Performance

1. Given a case of a client that is about to go before the IRS for an audit, write a letter outlining the supporting documentation they will need and the importance of each document.
2. Prepare an amended return (IRS Form 1040X) using the given client information.

Other (Term projects, research papers, portfolios, etc.)

Required Materials

- EA Review Part 3 Workbook: Three Complete IRS Enrolled Agent Practice Exams for Representation
 - Author: Joel Busch, Christy Pinheiro, Richard Gramkow, Thomas A. Gorczynski
 - Publisher: PassKey Learning Systems
 - Publication Date: 2020
 - Text Edition:
 - Classic Textbook?: No
 - OER Link:
 - OER:

Other materials and-or supplies required of students that contribute to the cost of the course.