

PALOMAR COLLEGE
COURSE OUTLINE OF RECORD FOR
DEGREE CREDIT COURSE

Transfer course A.A. degree applicable course
(check all that apply)

COURSE NUMBER AND TITLE: ACCT 106 State Income Tax

UNIT VALUE: 1

MINIMUM NUMBER OF SEMESTER HOURS: 16

BASIC SKILLS REQUIREMENTS: Appropriate language and computational skills.

ENTRANCE REQUIREMENTS

PREREQUISITE: Completion of, or concurrent enrollment in, ACCT 105

COREQUISITE:

RECOMMENDED PREPARATION:

SCOPE OF COURSE: A study of the major differences between the State and Federal income tax regulations. CSU

SPECIFIC COURSE OBJECTIVES: Successful students will

1. evaluate and properly complete an individual California income tax return;
2. analyze and evaluate a variety of tax items;
3. analyze and compute solutions to arithmetical tax situations.

CONTENT IN TERMS OF SPECIFIC BODY OF KNOWLEDGE:

1. Major differences between Federal and State income tax laws and regulations;
2. State filing requirements;
3. Differences between State and Federal gross income computations;

4. State adjustments to income;
5. State itemized deductions not allowed on Federal return;
6. State computations for capital gains;
7. Effect of retirement, IRA and TSA plans on State income tax;
8. State tax credits;
9. State income tax computation.

REQUIRED READING:

State of California 540 Long Form Instruction Booklet. Published by Franchise Tax Board, (using current annual edition).

Handouts provided by instructor on tax law changes.

Guidebook to California Taxes. Published by Commerce Clearing House, Inc. (using current annual edition).

SUGGESTED READING:

Current newspapers and periodicals and other articles of interest to taxpayers may be assigned as additional readings when deemed appropriate by the instructor.

REQUIRED WRITING:

Short essay answers for certain exam questions of at least one paragraph in length; computational tax problems distributed by instructor; and completion of assigned problems requiring the preparation of State income tax returns, schedules, and allied forms.

OUTSIDE ASSIGNMENTS:

Students are expected to spend a minimum of three hours per unit per week in class and on outside assignments, prorated for short term classes.

Additional assignments may be required when deemed appropriate by the instructor. Preparation of answers to problems assigned from the handouts provided by the instructor and take home tax form preparation problems.

Preparation may include activities such as readings in assigned text, review of lecture material, assigned problems or practice sets, library or other source investigative projects, etc.

INSTRUCTIONAL METHODOLOGY:

Check all that apply:

- lecture
 laboratory
 lecture-laboratory combination
 directed study

Lecture; class discussions on lecture; short-answer problem discussions; tax form preparations; and overhead projection to highlight lectures and show tax forms.

This course may be offered as a distance learning course and meets Title 5 regulations 55370, 55372, 55374, 55376, 55378, and 55380.

Yes No

If yes, check all that apply.

- Television Course (Video one-way, e.g. ITV, video cassette, etc.)
 Online Course (Text one-way, e.g. newspaper, correspondence, electronic file, etc.)
 Two-Way Video Conferencing (Two-way interactive video and audio)
 One-Way Video Conferencing (One-way interactive video and two-way interactive audio)
 Computer Assisted Instruction (A specialized form of mediated instruction relying primarily on student access to information and prepared lessons or teaching materials through a computer terminal, but not under immediate supervision of a qualified instructor.)

GRADING POLICY AND STANDARDS (include methods of determining whether the stated objectives have been met by students):

Publishers' and teacher-prepared performance type questions and problems and essay questions are used for testing. Students are evaluated on the basis of test scores, successful completion of assignments, and/or class participation. The course is taught by several instructors and each is free to emphasize selected elements of the criteria. A typical grading policy is the following:

Class participation	10%
Tax return problems	20%
Midterm	35%
Final Exam	35%

IS COURSE REPEATABLE FOR REASON(S) OTHER THAN DEFICIENT GRADE?

Yes No Number of times course may be taken for credit: 1

If yes, identify specific provision of Title 5 Division 2 section(s) 55761-55763 and 58161 which qualifies course as repeatable:

CONTACT PERSON: Sherry Gordon, Ext 2492.

SIGNATURES ON FILE