

DeAnza College

Spring Qtr 2015

Course Title: Acct. 68 - Advanced Tax Accounting

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Text: CCH Federal Taxation - Comprehensive Topics – 2015
www.irs.gov and www.ftb.ca.gov

Location: De Anza College Room L-26

Course Description: A study of current federal income tax law as it relates to corporations, partnerships, estates, trusts, and gift taxes. California tax law differences will be discussed.

Student Learning Outcomes: Explain, differentiate, analyze and evaluate the differences between the taxation of individuals, partnerships, corporations, and trusts; prepare and analyze a corporate, partnership, trust, gift and estate tax return.

Midterm, Two Class Projects, and Final

Class Date	Chap.	Topics, Projects, Pages, and Paragraphs
4/9	14-23	Overview of Chapters and Projects
4/16	14	C Corporations CCH pp 14-3 to 14-40
4/23	21	S Corporations
4/30	19	Partnerships
5/7	15	Corporate Nonliquidating Distributions
5/14	Project	In Class Tax Return Project - Partnership - 1065 Partnership Tax Return
5/21	Midterm	<u>Midterm – Chapters 14, 15, 21 & 19</u>
5/28	22	Estate Tax – CCH pp 22-3 to 22-36
6/4	22	Gift Tax – CCH pp 22-37 to 22-50
6/11	23	Income Taxation of Estates and Trusts
6/18	Project	In Class Tax Project – Fiduciary Income Tax Return - 1041
6/25	Final	<u>Final – Chapters 22 & 23 CCH</u>

Grading	
Midterm	25%
Tax Return Projects	30%
Class Participation	10%
Homework	10%
Final	25%
Total	100%

Office Hours: Please feel free to contact me at my law office or via email to schedule an appointment, I am available most days and at hours that are convenient for you. We can meet on campus or at my office which is about ½ mile East of the campus on the corner of Pacifica and Torre Ave., across the street from the Cupertino Public Library.

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