

## Bossier Parish Community College Master Syllabus

**Course Prefix and Number:** ACCT 210

**Credit Hours:** 3-3-0

**Course Title:** Personal Income Tax

**Course Prerequisites:** None

**Textbook:** WITTENBURG, Income Tax Fundamentals. 40<sup>th</sup> Edition. Cengage. ISBN: 9780357516430

**Course Description:** Personal income tax preparation: current internal revenue act and its application to the federal income tax for individuals.

Learning Outcomes:

At the end of this course, the student will:

- A. Demonstrate a knowledge of the current federal tax structure, who must file what tax return, and who qualifies as a dependent;
- B. Identify and/or define the components of a personal federal income tax return;
- C. Prepare a tax return (or portions thereof) using tax software; and
- D. Demonstrate knowledge of tax planning issues, withholding information, and special credits/taxes for individuals.

To achieve the learning outcomes, the student will

(The letter designations at the end of each statement refer to the learning outcome(s).)

1. identify the tax formula for a federal individual income tax return (A);
2. determine the appropriate filing status for Individuals (A);
3. describe the personal and dependency exemptions and calculate the appropriate number on a tax return (A);
4. define gross income and identify exclusions from gross income which includes how to handle the major elements in this category (wages, interest, alimony, prizes, life insurance, inheritances, social security benefits, etc.) (B);
5. recognize the tax consequences of various Retirement Plans (B);
6. demonstrate a knowledge of the differences between the standard deduction and itemized deductions (including major elements such as medical expenses, taxes, mortgage interest, charitable contributions, miscellaneous deductions, and employee business expenses) (B);
7. prepare/complete a Schedule A Form, Itemized Deductions, for an individual (C);

8. prepare/complete a Schedule C Form, Profit or Loss from Business of Sole Proprietorship, for a self-employed individual (C);
9. prepare/complete a Schedule SE Form for self-employment taxes (C);
10. demonstrate a knowledge of credits and special taxes for individuals, including the child tax credit, the dependent care credit, education tax credits, etc. (D);
11. demonstrate a knowledge of withholding taxes, estimated tax payments, and payroll taxes (D); and
12. identify tax planning and tax administration issues for an individual taxpayer (D).

**Course Requirements:**

- To pass the course, student must achieve a course average of 70% or above.
- Students must have access to a computer (not mobile device) and the Internet to complete the assignments. Computer, software, and the Internet are available to students on campus during scheduled computer lab times and in the Learning Commons located in the BPCC Library.
- Each student must purchase the textbook listed above and tax software (if applicable).

**Course Grading Scale:**

- A = 90 – 100
- B = 80 – 89
- C = 70 – 79
- D = 60 – 69
- F = 0 – 59

**Attendance Policy:**

Each student is expected to attend class regularly; excessive unexcused absences constitute grounds for suspension. Refer to the student handbook for [Attendance Policies](#).

**Course Fees:** This course is accompanied with an additional fee for supplemental materials.

**Nondiscrimination Statement:** Bossier Parish Community College does not discriminate on the basis of race, color, national origin, gender, age, religion, qualified disability, marital status, veteran's status, or sexual orientation in admission to its programs, services, or activities, in access to them, in treatment of individuals, or in any aspect of its operations. Bossier Parish Community College does not discriminate in its hiring or employment practices.

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