

## Bossier Parish Community College Syllabus

**Course Prefix and Number:** ACCT 210                      **Credit Hours:** 3

**Course Title:** Personal Income Tax

**Course Prerequisites:** None

**Textbook:** WITTENBURG, Income Tax Fundamentals.  
**Please refer to the BPCC bookstore for the edition required during your semester of enrollment.**

### **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:**

1. Students are expected to attend class regularly. When a student has accumulated a total of two weeks of unexcused absences, the instructor may suspend the student.
2. The course will include at least three multiple choice (and/or true/false) exams and two tax returns.
3. Each student must have access to the Internet. Access to the Internet is available to the student on campus during scheduled computer lab times and in the Technology Resource Center located on the second floor of the BPCC library as well as the Library Commons.
4. Each student must purchase the textbook listed above and tax software (if applicable).

**Course Grading Scale:**

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

**Attendance Policy:** The college attendance policy is available at <http://www.bpcc.edu/catalog/current/academicpolicies.html>

**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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