

DeAnza College

Fall Qtr 2015

Course Title: Acct. 68 - Advanced Tax Accounting

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Text and Website: CCH Federal Taxation - Comprehensive Topics – 2015
Tax Almanac - http://www.taxalmanac.org/index.php/Main_Page
Free Tax Information Web Site

Location: De Anza College Room G-6 – 6:00 pm to 9:40 pm

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
9/24	14-23	Overview of Chapters and Projects
10/1	14	C Corporations CCH pp 14-3 to 14-40
10/8	21	S Corporations – CCH pp 21-3 to 21-30
10/15	19	Partnerships – CCH pp 19-3 to 19-51
10/22	Project	In Class Tax Return Project - Partnerships and Passive Activities - 1065 Partnership Tax Return
10/29	Midterm	Midterm – Chapters 14, 21 & 19
11/5	22	Estate Tax – CCH pp 22-3 to 22-36
11/12	22	Gift Tax – CCH pp 22-37 to 22-50
11/19	23	Income Taxation of Estates and Trusts CCH 23-3 to 23-27
12/3	Project	In Class Tax Return Project - Fiduciary Income Tax Return – 1041
12/10	Final	Final Exam – Chapters 22 & 23 CCH

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