

CLASS NUMBER AND NAME:	AC190C - FEDERAL INCOME TAX III										
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units										
PREREQUISITES:	AC190B – Federal Income Tax II										
TEXTS AND MATERIALS:	<i>Income Tax Fundamentals</i> , by Whittenburg and Altus-Buller; 2012 Edition; South-Western Publishing/Cengage Learning Company										
CLASS DESCRIPTION:	Payroll. Extensions and amended returns. Introduction to reporting for partnerships and corporations.										
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To help the student to understand the most commonly encountered federal income tax laws as these laws apply to individuals.2. To provide students with practical, hands-on experience in preparing many of the various forms and schedules which individual taxpayers are likely to encounter.3. To introduce the student to the preparation of information returns for partnerships and small business corporations.										
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned questions and problems at the end of each chapter.										
REQUIREMENTS:	The grade for each module will be based 80% on the average of the tests taken that module and 20% on homework problems.										
GRADING POLICIES:	<table><tr><td>90 - 100%</td><td>A</td></tr><tr><td>80 - 89%</td><td>B</td></tr><tr><td>70 - 79%</td><td>C</td></tr><tr><td>60 - 69%</td><td>D</td></tr><tr><td>Below 60%</td><td>F</td></tr></table>	90 - 100%	A	80 - 89%	B	70 - 79%	C	60 - 69%	D	Below 60%	F
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70 - 79%	C										
60 - 69%	D										
Below 60%	F										

ANTICIPATED LEARNING
OUTCOMES:

1. Determine the income tax withholding methods and the various taxes related to payroll.
2. Understand the regulations and be able to prepare the required forms for filing extensions and amended returns.
3. Become aware of the laws, regulations, and filing requirements for partnerships, S corporations, and small U.S. corporations
4. Demonstrate attainment of these Learning Outcomes by earning a passing score on the tests. The minimum passing score is a D.

CLASS SCHEDULE:

AC190C: Chapter 9
Chapter 10
Chapter 11
Chapter 12

CONFERENCES:

Please see instructor.

Federal Income Tax III-AC190C

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 9 Withholding, Estimated Payments, and Payroll Taxes	Read Chap 9 Group 1: Questions Group 2: Questions	
	Week 2		Group 3: Prob. 1 H&R Block Demo		
Week 2	Week 3	Week 2	Chapter 10 Partnership Taxation	Read Chap 10 Group 1: Questions Group 2 Questions Group 3: Prob. 1 H & R Block	
Week 3	Week 4		Chapter 11 The Corporate Income Tax	Chap 9 & 10 Test Read Chap 11 Group 1: Questions Group 2: Questions Group 3: Prob. 1 H & R Block	
Week 4	Week 5	Week 3	Chapter 12 Tax Administration & Tax Planning	Read Chap 12 Group 1: Questions Group 2: Questions Amended Returns Handout California Returns Handout	
Week 5	Week 6		Chap 11 & 12 Test E-Library Seminar		

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.