



Section 1. Proposed Course Outline (A general statement of course content that informs class syllabus construction. Once approved, all sections of a given course must include this content, no matter which instructor teaches the course, or the mode of delivery. Divisions must include this new course outline in the Divisional Course Outline binder as required by COPPs.)

Course Number: **BT 273** Full Course Title for print catalog: **Federal Income Tax 2**

Abbreviated Course Title for Banner: **Fed Tax 2** (30 character limit)

Prerequisites: BT 272 and BA 280AC

Co-requisites:

Grade Option: ☒ Graded (with P/NP option) ☐ Pass/No Pass only

| Number/Type Credits | Term Minimum Contact | Term Maximum Contact | 11-Week Term Contact |
|-----------------------|---------------------------------|---------------------------------|---------------------------------|
| 4 Lecture | 40 hours (lecture credits x 10) | 48 hours (lecture credits x 12) | 44 hours (lecture credits x 11) |
| __ Lec/Lab | __ hours (lec-lab credits x 20) | __ hours (lec-lab credits x 24) | __ hours (lec-lab credits x 22) |
| __ Lab | __ hours (lab credits x 30) | __ hours (lab credits x 36) | __ hours (lab credits x 33) |
| 4 Total credits (sum) | 40 Total hours (sum) | 48 Total hours (sum) | 44 Total hours (sum) |

Course Description (300 character limit):

The second course in a two part series that looks in depth at Federal and Oregon income taxation. Completing BT 272 and BT 273 meets the Board of Tax Service Examiners educational requirements to take the Oregon Tax Preparer's Licensing Examination

Course Outcomes and Proficiencies

What will the student *know* or *be able to do* at the end of the course?

What *attitudes* related to the subject will the student hold?

Upon successful completion of this course, the student will:

Know the filing requirements and filing status for individuals

Be able to correctly calculate personal and dependency expemptions

Know income items that are included and excluded for taxation purposes

Be able to identify capital assets and know how they are taxed

Be able to identify and discuss deduction for adjusted gross income

Know how to properly calculate and utilized itemized deductions

Be able to calculate and properly report

Assessments Planned

What evidence will demonstrate that students have achieved course outcomes? (assessment tools may include departmental tests, written products, portfolios, juried performances, quizzes and exams, or alternative assessments such as qualitative studies, capstone projects, external reviewers, etc.)

How each outcome will be assessed:

Practice problems and exams

Practice problems and exams

Practice problems and exams

Practice problems and exams

Practice problems and exams

Practice problems and exams

Practice problems and exams

| | |
|--|-----------------------------|
| common individual credits | |
| Be able to identify payments made towards tax liabilities and calculate other taxes due. | Practice problems and exams |
| Know how and when to file returns in Oregon | Practice problems and exams |
| Be able to identify and properly utilize Oregon additions, subtractions, deductions and credits. | Practice problems and exams |
| Know the Oregon Tax Practitioner licensing law and rules of conduct. | Practice problems and exams |

Course Content by Major Topics

What topics will be presented? What are the main activities of the course? What are the central themes?

(See sample at <http://www.lanec.edu/cops/format3.htm>.)

Topics:

How to file

Income

Assets

Adjustments to income

Itemized deductions

Credits

Other taxes

Tax payments

How to file in Oregon

Oregon additions

Oregon subtractions

Oregon deductions

Oregon credits

Tax practitioner licensing, laws, and rules of conduct

Section 2. Proposal Information

Course Developer:

Chris Culver

Date: 10/31/2012

Type of Proposal

☒ New course

☐ Currently 199 or 299

Type of Course:

☐ Lower Division Collegiate (transfer)

☒ Professional/Technical (required or elective)

Catalog year to take effect:

☒ 2012-2013

☐ 2013-2014

☐ Experimental Course

☐ 199 Special Studies

☐ 299 Trends

☐ Revised course (If increasing credits, use credit change form)

☐ Reactivated course with no change

☐ Reactivated course with changes

☐ Developmental, numbered below 100

Rationale:

How does this proposal further the goals of the program or department?

This course will make it possible for some accounting students to become licensed in Oregon to prepare taxes. We are currently placing some students in the AARP Tax Aide program for cooperative educational experience. This will allow some students to gain future employment in the field of taxes.

What assessment evidence supports this proposal?

Some former students are graduating and participating in the professional field of taxation. We encounter them through the two professional associations; The Oregon Association of Licensed Tax Consultants and the Oregon Society of Tax Consultants. Currently students are securing licensing qualifications from the private sector or continuing education entities.

How do you know there is a demand for this course?

Pending retirements in this field will soon create a shortage of preparers. This is being driven by new licensing requirements and the aging demographics within the industry. Additionally, demand for services is commonly known to be as consistent as death.

Section 3. Curriculum Equity (<http://www.lanecc.edu/cops/curric.htm>)

To promote an environment where all learners are encouraged to develop their full potential, this course will support Lane's Curriculum Equity policy in the following way(s):

The business department serves a diverse and nontraditional student body. This course is specifically advantageous for economically displaced workers. Immediate and meaningful employment opportunities have the potential to create socio-economic upward mobility for our students.

Section 4. For revised courses only: PREVIOUS Catalog/Course Information:

Course Number: _____ Course Title in Banner: _____ (30 characters maximum)

Full Course Title in print catalog:

Prerequisites:

Co-requisites:

Grade Option: ☐ Graded (with P/NP option) ☐ Pass/No Pass only

| Number/Type Credits | Term Minimum Contact | Term Maximum Contact | 11-Week Term Contact |
|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| __ Lecture | __ hours (lecture credits x 10) | __ hours (lecture credits x 12) | __ hours (lecture credits x 11) |
| __ Lec/Lab | __ hours (lec-lab credits x 20) | __ hours (lec-lab credits x 24) | __ hours (lec-lab credits x 22) |
| __ Lab | __ hours (lab credits x 30) | __ hours (lab credits x 36) | __ hours (lab credits x 33) |
| __ Total credits (sum) | __ Total hours (sum) | __ Total hours (sum) | __ Total hours (sum) |

Course Description:

What will change? ☐ Course Number ☐ Title ☐ Course Description ☐ Credit hours ☐ Contact hours

Section 5. Support Courses (New Professional/Technical course proposals must complete.)

Professional/Technical courses are tracked within programs for purposes of Carl Perkins funding and budgetary planning. Indicate all degree or certificate programs for which this course will be required.

| Program | Division |
|------------|----------|
| Accounting | Business |
| | |

Section 6. Overlap Courses (New course proposals must complete.)

While overlap of course materials is not necessarily a flaw, duplication of course materials may lead to inefficient use of college resources. If there is overlap, the faculty of overlapping courses must agree on the extent of overlap and attach a rationale explaining its necessity.

Indicate all departments/courses that this course may overlap. Division Dean of existing course enters one of two options at right. Note: N/A is not an option.

Options:

1. No overlap.
2. Approved: overlap is acceptable. Rationale attached.
3. Disapproved: reasons attached.

| Division | Course Number / Title | % Overlap | Option | Division Dean of existing course (Signature required for all options) | Date |
|----------|-----------------------|-----------|--------|---|------|
| N/A | | | | | |

Section 7. Qualification to fulfill degree requirements (complete all relevant forms, available at <http://www.lanec.edu/currsched/index.html> and send to Mary Brau for the Degree Requirements Review Committee):

☐ Form(s) applying for the following degree requirement status have been attached. (Only check this box when forms have been completed and attached.)

AAOT, ASOT-Bus, OTM:

- ☐ Arts & Letters
☐ Social Sciences
☐ Science /Computer Science
☐ Mathematics
☐ Cultural Literacy Option

All degrees:

- ☐ Health/Wellness/Fitness

AAS, 1-year and 2-year certificates:

- ☐ Human Relations

Optional designation:

- ☐ Sustainability status

Section 8. Library Impact Statement

Under accreditation standards, Library consultation is essential for new programs, new courses and for substantively revised courses when the revisions entail any change in library use.

What assignments will require the use of library and information resources?

Each academic area has a Liaison Librarian (<http://www.lanecc.edu/library/services/liaison.htm>). Contact the designated librarian to discuss the library needs of your course. Please allow the librarian at least one week to assess library resources.

To be completed by Liaison Librarian:

- ☒ Library resources are adequate to support this proposal.
☐ Additional resources are needed but can be obtained from current funds.
☐ Significant additional Library funds/resources are required to support this proposal.

Liaison Librarian

Date

Section 9. Divisional Approval (To be completed by Division Chair and Administrative Assistant)

Human, Physical, and Financial Resources:

☐ Additional instructional costs (staff, materials, services or facilities) will be incurred to offer this course. Source of funding:

☐ No additional instructional resources (staff, materials, services or facilities) are needed to offer this course.

Explain:

Required Certifications:

☐ We have developed minimum course certification standards according to the COPPs procedure "Instructor Qualifications: Credit," to be filed with ASA upon course approval.

☐ We have completed faculty certification form(s) for faculty qualified to teach this course, to be filed with ASA and Human Resources upon course approval.

Fees:

- ☐ We have completed fee rationale and fee request forms to be submitted to ASA upon course approval, in compliance with the COPPs procedure, "Fees: Special"
☐ No special fees will be required for this course.

Divisional Recommendation:

☐ The Division Chair and Administrative Assistant have reviewed this course proposal and kept a copy for divisional files.

☐ Faculty review of this course was completed within the division on ____ (date).

☐ Pass

☐ Do Not Pass

Administrative Assistant/Coordinator

Date

Academic Dean

Date

Section 10. College Approval

Curriculum Committee Chair

Date

Executive Dean for Academic Affairs

Date

Curriculum Approval Committee hearing:

Date

Vice President for Academic &
Student Affairs

Date