



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

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

