

# Tax Preparer/Enrolled Agent Syllabus

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## **Course Description/Academic Competencies**

Appropriate, applicable, and relevant academic competencies are integrated into this occupational program. The program curriculum and material are covered at a basic to intermediate level. Students are not required to have any prerequisite courses or training. The applicable academic competencies are integrated into the occupational program. They will learn and master the practical, real-world knowledge and skills they will encounter on the job.

## **Educational/Occupational Objectives and Skills**

The program provides instruction in the occupational skills essential to success in the occupation, including job knowledge, work habits, and attitudes. The Tax Prepared/Enrolled Agent training program and related study materials are designed to teach students federal income tax laws, regulation, and procedures in order to obtain an entry-level tax preparer job, and to become sufficiently knowledgeable to pass the Internal Revenue Service's Special Enrollment Examination (SEE). Students learn to prepare tax returns and research tax issues for federal individuals, partnerships, corporations, estates, and trusts. The curriculum and material are covered at a basic to intermediate level.

## **Sequence of Instruction/Student Learning Outcomes**

The program provides applicable instruction required for completion determined by desired student learning outcomes. The proprietary curriculum consists of a mountain of training materials, including over fifty comprehensive PowerPoint lectures and many quizzes, tests, exercises, study guides, manuals, etc. covering all the major bookkeeping and accounting areas. Students learn real-world knowledge by working on and completing multiple manual and QuickBooks accounting practice sets consisting of realistic-looking and colorful source documents: customer sales invoices, vendor invoices, cash receipts and disbursements, employee time sheets and paychecks, bank statements, etc. They learn how to reconcile bank statements, prepare financial statements, and more. In addition, students master keyboarding and ten-key at an advanced level of proficiency, and learn professional work habits and attitudes.

## **Program Descriptions/Requirements/Student Assessments**

The program includes course descriptions, learning objectives, course requirements and learning outcomes in order to facilitate quality assurance and the assessment of student learning. The student's program progress of the required detailed above and their attendance are monitored and recorded at the end of each session. Their grades and scores are entered into their transcript and attendance record the following day. Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 75%; and (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

## **Program Curriculum/Outcomes and Achievement of Objectives**

The organization of syllabi, lesson plans, competency tests, and other instructional materials is used to define a sequence for the achievement of objectives. The program is 324 clock hours: evenings Mon-Thurs, 4.5 hours per day, mornings Tues-Thurs 6 hours per day, 18 clock hours per week. Total length is 18 weeks covering 126 calendar days and four months. Each week of instruction builds on the accumulative knowledge and skills acquired by the previous weeks to attain the desired student educational and occupational objectives and skills.

### **Program Organization**

The program is organized to guide the delivery of instruction. The program should be designed to effectively guide the delivery of instruction by following a structured framework. It is based on the institution's assessment and identification of the specific skills and knowledge required by the target industry or occupation. The curriculum development is tailored to meet these needs, incorporating both theoretical and hands-on training components. Clear learning objectives, aligned with industry standards, are established for the program. Additionally, the program incorporates progressive skill-building, allowing our students to start with foundational concepts and gradually advance to more complex, hands-on tasks. Lastly, assessments methods are integrated to measure student progress and ensure mastery of skills.

### **Program Directs Learning Activities/Methods of Instruction**

The program is conducted by an in-class instructor who engages directly with the students and curriculum under his or her guidance or supervision. These activities are designed to facilitate the acquisition of knowledge and skills through direct interaction with the learning materials or required skills. These direct learning activities include lectures, reading materials, hands-on activities, quizzes, exercises, interactive multimedia, real-world practice, and more.

### **Student Program Progress Benchmarks**

The program includes specific benchmarks to measure and evaluate student progress and this information is entered into each student's permanent record. There are two primary records that document these benchmarks: the student transcript and the student attendance record.

### **Program Practice with Equipment and Materials**

To develop skill proficiency, the program requires sufficient practice is provided with equipment and materials similar to those currently used in the occupation. In order to attain their certificate, a student is required to attain keyboard skills of 40wpm and 100% accuracy, and ten-key skills of 100kpm and 100% accuracy. In addition, students must complete all required hands-on, real-world exercises and practice sets.

### **Job-Related Health, Safety, and Fire Prevention**

The work environment for graduates of this program will involve working in an office. Although office-related health, safety, and fire-prevention is not critical factor in this occupation, the institution's program orientation lecture includes general information in this regard. The school Chief Administrative Officer is responsible for overall policy implementation, resource allocation, and oversight of the institution's health and safety program.

Our instructors are responsible for educating students about health and safety protocols specific to office work environments and for referring them to the institution's Health and Safety Manual in the media room.

### **Program Technology and Technical Support**

The program encompasses technical knowledge and skills required in an office setting. This technical support is provided by the instructor as part of the program. Prior to enrollment, each student must complete a [Technology Knowledge Survey](#) in order to assess the student's general computer and software skills. Based on the results of this survey, the instructor will adjust the student's instruction and practice according to his or her skill level. The program also includes intensive instruction and daily hands-on keyboarding and ten-key practice, as well as multiple computer-related exercises.

## **Evaluating Student Achievement**

The program includes a systematic, objective, and equitable method of evaluating student achievement based on learning objectives and required competencies. Student reports of progress, attendance, and grades are summarized daily and at the end of each month. Copies are distributed to the students and appropriate agencies and entered into the student's records monthly. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 75%; (3) completion of all exercises/practice sets; and (4) minimum 75% grade on two final exams.

## **Instructional Plan of Academic Competencies and Occupational Skills**

The Tax Prepared/Enrolled Agent training program and related study materials are designed to teach students federal income tax laws, regulation, and procedures in order to obtain an entry-level tax preparer job, and to become sufficiently knowledgeable to pass the Internal Revenue Service's Special Enrollment Examination (SEE). Students learn to prepare tax returns and research tax issues for federal individuals, partnerships, corporations, estates, and trusts. The curriculum and material are covered at a basic to intermediate level.

The training program utilizes proprietary institution materials, federal income tax resources, as well as third-party training materials. The third-party educational materials were developed by Surgent Professional Education, the largest independent provider of continuing education for colleges, universities, CPAs, and other financial professionals in the United States. Surgent is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of CPE on the National Registry of CPE Sponsors and as a QAS Self-Study provider, as well as an approved Continuing Education provider by the IRS, the CFP® Board, and CTEC. Our courses are accepted for CPE credit in all 50 states and in Washington, D.C. The instructor and students use Surgent's Enrolled Agent review Premier Pass comprehensive training resources and materials.

## **PART ONE - INDIVIDUALS**

Week 1: Introduction to Federal Income Taxes; Review of IRS Individual 1040 Instructions; Review of IRS 1041 Estates and Trusts Instructions; Surgent Chapter 1 - Income Tax Return; Filing Requirements; U.S Citizens and Residents Living Outside the U.S.; Dependents; Nonresident Aliens; Extensions of Time to File; Filing Status; Personal Exemptions and Dependents.

Week 2: Surgent Chapter 2 - Income; Wages, Salaries, Tips, and other Earnings; Interest Income; Dividends and Other Corporate Distributions; Rental Income and Expenses; Passive Activities; Retirement Plans, Pensions, and Annuities; Traditional IRAs; Roth IRAs; Social Security; Foreign Source Income & Foreign Earned Income Exclusion; Other Income; Canceled Debts; Bartering; Partnership Income; Court Awards and Damages; Scholarships and Fellowships.

Week 3: Surgent Chapter 3 - Gains and Losses; Basis of Property; Purchase of Property; Property Received by Gift; Inherited Property; Property Received for Services; Stock Dividends, Rights and Splits; Property Transfers Between Spouses; Capital Gains and Losses; Holding Period; Net Capital Gain Computation; Gifted Property Sales; Sale of Inherited Property; Capital Loss Limitations and Carryovers; Nonbusiness Bad Debt; Section 1244 Stock; Sale to Related Parties; Installment Sales; and Sale of Residence.

Week 4: Surgent Chapter 4 - Adjustments to Income; Individual Retirement Arrangements (IRAs); Qualified Plans; Simplified Employee Pension; 401(k) Plans; Moving Expenses; Alimony and Child Support; Health Savings Account; Student Loan Deduction; Tuition and Fees Deduction; Penalty on Early Withdrawal; Other Adjustments to Income.

Week 5: Surgent Chapter 5 - Standard Deductions and Itemized Deductions; Medical Expenses; Taxes; Interest Expenses; Charitable Contributions; Nonbusiness Casualty and Theft Losses; Employee Business Expenses; Work-Related Education Expenses; Miscellaneous Itemized Deductions.

Week 6: Surgent Chapter 6 - Credits; Earned Income Credit (EIC); Child and Dependent Credit; Child Tax Credit; Education Credits; Credit for the Elderly or the Disabled; Foreign Tax Credit; Adoption Credit; Retirement Savings Contributions; Credit for Prior Year Minimum Tax.

Week 7: Surgent Chapters 7 and 8 - Taxes; Alternative Minimum Tax; Self-Employment Tax; Household Employment Taxes; Estimated Tax Payments; Estate and Gift Tax; Estate Tax Return; Gift Tax Return.

## **PART TWO - BUSINESSES**

Week 8: Surgent Chapter 1 - Business Entities; Employer Identification Number; Accounting Periods; Accounting Methods; Cash Basis; Accrual Basis & Related Parties; Change in Accounting Method; Inventories; Uniform Capitalization Rules.

Week 9: Surgent Chapter 2 - Partnerships; Formation; Family Partnerships; Filing Requirements; Organization Expenses; Tax Year; Partners' Distributive Share of Income, Expenses, Gains and Losses; Partnership Distribution; Partner's Gain/Loss; Partner's Basis-Distributed-Property; Transactions Between Partnership and Partners; Guaranteed Payments; Sale/Exchange of Property to Related Parties; Contribution of Property; Basis of Partner's Interest; Disposition of Partner's Interest; Sale, Exchange or Other Transfer; Unrealized Receivables/Inventory Items; Liquidation-Partner's Retirement or Death.

Week 10: Surgent Chapter 3 - C Corporations; Businesses Taxed as Corporations; Property Exchanged for Stock; Services Exchanged for Stock; Return Filing and Payment Requirements; Estimated Tax Payments and Extensions; Organizational and Start-Up Expenses; Business Income and Deductions; Related Party Transactions; Dividends-Received Deduction; Below-Market Loans; Charitable Contributions; Capital Gains; Capital Losses; Net Operating Losses; Tax Calculations; Controlled Group of Corporations; Earnings and Profits; Reconciliation of Income (Schedule M-1); Accumulated Earnings Tax; Distributions to Shareholders; Reporting Dividends and Other Distributions; Withholding Taxes; Stock Redemptions; Corporate Liquidations.

Week 11: Surgent Chapters 4 and 5 - S Corporations; The Election; Termination of S Corporation Status; Shareholder's Basis; Losses; Capital Gains; Pass Through Items; Taxes; Distributions to Shareholders; Business Income and Expenses; Information Returns; Self-Employment Income; Employees' Pay; Interest Expenses; Bad Debts; Travel and Entertainment; Insurance Expenses; Business Gifts; Casualty and Theft Losses; Taxes; Rent Expense; Other Business Expenses; Depreciation, and Depletion Deduction; Depreciable Property; Section 179 Deduction; Depletion; General Business Credit; Work Opportunity Credit; Credit for Small Employer Pension Startup Costs; Disabled Access Credit; Employer-Provided Childcare Facilities and Service Credit; Limitation on Losses; Net Operating Losses; Not-for-profit; Passive Activity Limits; At-Risk Rules.

Week 12: Surgent Chapter 6 - Business Assets; Basis of Property; Purchase of Property; Property Received by Gift; Inherited Property; Property Received for Services; Property Received in Nontaxable Transactions; Stock Dividends, Rights and Splits; Property Transfers Between Spouses; Adjustments to Basis; Goodwill; Gains and Losses on Sales of Business Property; Section 1231 Property; Section 1245 Property; Section 1250 Property; Nontaxable Property Transactions.

Week 13: Surgent Chapter 7 - Estates and Trusts; Final Return for Decedent-Form 1040; Income Tax Return of an Estate-Form 1041; Filing Requirements; Income, Exemptions and Deductions; Credits, Tax, and Payments; Distribution to Beneficiaries from an Estate (Distributive Net Income); Trusts.

Week 14: Chapter 8 and 9 - Tax-Exempt Organizations; Application, Approval, and Appeal Procedures; Filing Requirements; Retirement Plans for Businesses; Qualified Plans;

Week 15: Chapter 10 - Application, Approval, and Appeal Procedures; Filing Simplified Employee Pension (SEP) Savings Incentive Match Plans for Employees (SIMPLE); 401(k) Plans; Farm Accounting.

**PART THREE– REPRESENTATION, PRACTICE, AND PROCEDURES**

Week 16: Chapter 1 - Tax Practices and Procedures; Tax Preparer Rules; Due Diligence; Tax Preparer Penalties; Practice Before the IRS; Becoming an Enrolled Agent; Requirements for Enrolled Agents.

Week 17: Chapter 1 - Continued

Renewal of Enrollment; Sanctions against Enrolled Agents; Continuing Professional Education (CPE); Practice by Unenrolled Persons;

Week 18: Chapter 2 - Representation before the IRS; Power of Attorney; Legal Authority and References; Examination of Returns; Appeal Rights and Procedures