

**COURSE**

60 Hour CTEC Course (Live-Instructor & Virtual Webinar Program)

**INSTRUCTOR**

Karyn Chapman-Battle, MBA, EA  
Guardian Tax & Business Services  
1090 W. Highland Ave. Ste. 8, San Bernardino, CA 92405  
Office: 909-475-8297 / Mgs: 909-806-5525 / Fax: 909-475-8233  
E-mail: [myguardiantax@gmail.com](mailto:myguardiantax@gmail.com) / [guardiantaxclass@gmail.com](mailto:guardiantaxclass@gmail.com)

**TEXTBOOK/E-BOOK AND COURSE MATERIAL**

2021 California 60 Hour Qualifying Education (CTEC)  
Book Authors: Kristeena Lopez, MA Ed., EA and Carlos C. Lopez, MDE, EA  
Publisher: Latino Tax Pro Association, 2021

**Class Material:** Students are responsible for providing class material and supplies. Minimum Materials: Computer, Internet Access, Pencil, Highlighter, Calculator, Notebook.

Additional handouts or Publications may be handed out during or prior to the class.

**CLASS SCHEDULE**

Begins: Nov. 9, 2021 - Ends: Dec. 31, 2021 (Approximately 8 Wks.)  
Session 7: Tuesdays & Fridays 10:00am-12:30pm

**COURSE DESCRIPTION/OBJECTIVES**

Instruction will be Hybrid style using both virtual live-instructor, online videos, and in-person live training (In-person is optional/Virtual options available if desired). This course will cover 60 hours of qualifying education to prepare individuals for preparing basic taxes, and to register as a Tax Preparer with CTEC. The purpose of this course is to enable students to: a) Develop an in-depth understanding of individual basic tax law; b) Explore the application of tax preparation principles and techniques utilizing real world examples; and c) Strengthen critical thinking within the context of tax law and the tax profession.

The following topics will be covered in this course: Ethics and Circular 230; Compiling and Filing the Tax Return; Standard Deduction, Dependents, and Filing Status; Taxable vs. Nontaxable Income; Capital Gains and Losses; Adjustments to Income; Business Income and Expenses (Sole Proprietorship); Itemized Deductions; Other Taxes; Tax Credits & Payments; E-Filing; Extensions and Amendments; and Tax Preparer Security.

**PREREQUISITES**

This class is designed for individuals who have little or no experience preparing basic income taxes. Students must be at least 18 or over to take this class to register with CTEC.

## **CLASS LECTURES/DISCUSSIONS**

Students are encouraged to read the assigned chapters before each lecture to facilitate the learning process. Advance reading will better prepare students for class participation and will enable students to use the lectures/discussions as a reinforcement of the material.

## **GRADING CRITERIA**

All assignments, exams, and review questions must be passed with a minimum score of 70%. **Homework and Exams will be completed online ([www.prendo365.com](http://www.prendo365.com)).**

- **Homework**– Selected homework problems will be reviewed and explained during class. Students will need to complete all homework. Homework will consist of review questions after each chapter segment/part, videos, and a tax practice activity.
- **Exam**–A final exam will be taken online at [prendo365.com](http://prendo365.com) and may include any combination of a) Multiple-choice, b) Fill-ins, c) Problem Solving, d) Tax Preparation, e) True/False, f) Calculation, and/or g) Analysis of tax preparation information. Finals will be taken for: Federal Tax Law, California Tax Law, and Completion of Final Tax Return.

## **STUDENT RESPONSIBILITIES**

1. Bring calculator, textbook, homework, pencil, and other material to class.
2. Attend all class meetings and observe start/end times. Send a message if not able to attend.
3. Participate in class discussions, role playing activities, and problem-solving exercises.
4. Complete all assignments on a timely basis and with a passing score.
5. Mute yourself during live-instructor webinar lecture, and limit background noise when not muted.
6. Complete the Course Survey after the final exams.
7. Comply with academic honesty: All assignments of all types are to be the work of the student or students representing the material and only those students.

## **REFUND/ FEE POLICY**

- **Registration Fees:** Refunds are not permitted! Registration fees are Non-Refundable and Non-Transferable. All sales are final!
- **Books:** This class includes a textbook and electronic book (e-book) through the student's Prendo365 online account. The book delivery will take approximately 7 to 10 business days.
- **Payment Arrangements:** This 60 Hour CTEC class cost \$750; student must have a minimum deposit of \$250 to register for class, and the remaining paid according to Registration Form Contract. Completion of class will not be submitted if all outstanding fees are not paid.

### **Disclosure:**

Guardian Tax Corporation, aka Guardian Tax and Business Services is a training site, where the Instructor is authorized to teach the course using Latino Tax Professional's course curriculum, materials, and online resources such as Prendo365. (Instructor is not an employee of Latino Tax Pro).

## **2021 60-HOUR COURSE SCHEDULE**

CLASS DATE	TOPIC/DESCRIPTION	
Class 1 11/9/21	<ul style="list-style-type: none"> <li>Ch. 1 Ethics and the Circular 230</li> <li>Ch. 2 Best Practices to Counteract Cybercrime</li> </ul>	1 <sup>st</sup> Day Week 1
Class 2 11/12/21	<ul style="list-style-type: none"> <li>Ch. 3 Compiling and Filing the Tax Return</li> <li>Ch. 4 Filing Status, Dependents, and Deductions</li> </ul>	Week 2
Class 3 11/16/21	<ul style="list-style-type: none"> <li>Ch. 5 Income &amp; CA: Income and the 540 Schedule CA</li> <li>Ch. 6 Interest and Dividends</li> </ul>	
Class 4 11/19/21	Practice Tax Return (Get familiar with various income forms and entering data on return)	Week 3 (Live)
Class 5 11/23/21	Ch. 7 Tax Credits & Payments	
Class 6 11/30/21	Practice Tax Return <ul style="list-style-type: none"> <li>(School Credit, Child Care, Other Dependent Credit, Residential Energy Credit)</li> </ul>	Week 4 (Live)
Class 7 12/3/21	<ul style="list-style-type: none"> <li>Ch. 8 Adjustments to Income</li> <li>Ch. 9 Itemized Deductions</li> </ul>	
Class 8 12/7/21	Practice Tax Return <ul style="list-style-type: none"> <li>(Moving Expenses, Job Expenses, Property Taxes, Charity Donations)</li> </ul>	Week 5 (Live)
Class 9 12/10/21	<ul style="list-style-type: none"> <li>Ch. 10 Other Taxes &amp; Taxpayer Penalties</li> <li>Ch. 11 Capital Gains and Losses</li> </ul>	
Class 10 12/14/21	Practice Tax Return (Early Retirement Distribution, Exclusion of Capital Gain from home, Sell of Stocks)	Week 6 (Live)
Class 11 12/17/21	<ul style="list-style-type: none"> <li>Ch. 12 Business Income</li> <li>Ch. 13 Depreciation</li> </ul>	
Class 12 12/21/21	<ul style="list-style-type: none"> <li>Practice Tax Return</li> <li>(Business Use of Home, LLC, Independent Contractor)</li> </ul>	Week 7 (Live)
Class 13 12/28/21	<ul style="list-style-type: none"> <li>Ch. 14 Electronic Filing</li> <li>Ch. 15 Extensions and Amendments</li> </ul>	
Final Due 12/31/21	Final Exam: <ul style="list-style-type: none"> <li>Federal Law Final (Approximately 225 Questions)</li> <li>CA Law Final (Approximately 75 Questions)</li> <li>Prepare Final Tax Return (&amp; Answer Approximately 15 Questions)</li> </ul>	Week 8

Live = 5 In-Person Training Sessions

\*\*\*Schedule Subject To Change\*\*\*