

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 / 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: Sept. 9, 2021 - Ends: Nov. 04, 2021 (Approximately 9 Wks.)
Monday & Thursday:
Session 1: 10:00am-12:30pm
Session 2: 6:00pm-8:30pm

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).**

- **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 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 9/9/21	<ul style="list-style-type: none"> • Intro to the American Tax System • Ch. 1 Ethics and the Circular 230 	1 ST Day Week 1
Class 2 9/13/21	<ul style="list-style-type: none"> • Ch. 2 Best Practices to Counteract Cybercrime • Ch. 3 Compiling and Filing the Tax Return 	Week 2
Class 3 9/16/21	<ul style="list-style-type: none"> • Ch. 4 Filing Status, Dependents, and Deductions 	(Live)
Class 4 9/20/21	<ul style="list-style-type: none"> • Ch. 5 Income & CA: Income and the 540 Schedule CA • Ch. 6 Interest and Dividends 	Week 3
Class 5 9/23/21	Practice Tax Return (Get familiar with various income forms and entering data on return)	(Live)
Class 6 9/27/21	<ul style="list-style-type: none"> • Ch. 7 Tax Credits & Payments 	Week 4
Class 7 9/30/21	Practice Tax Return (School Credit, Child Care, Other Dependent Credit, Residential Energy Credit)	(Live)
Class 8 10/4/21	<ul style="list-style-type: none"> • Ch. 8 Adjustments to Income • Ch. 9 Itemized Deductions 	Week 5
Class 9 10/7/21	Practice Tax Return (Moving Expenses, Job Expenses, Property Taxes, Charity Donations)	(Live)
Class 10 10/11/21	<ul style="list-style-type: none"> • Ch. 10 Other Taxes & Taxpayer Penalties • Ch. 11 Capital Gains and Losses 	Week 6
Class 11 10/14/21	Practice Tax Return (Early Retirement Distribution, Exclusion of Capital Gain from home, Sell of Stocks)	(Live)
Class 12 10/18/21	<ul style="list-style-type: none"> • Ch. 12 Business Income • Ch. 13 Depreciation 	Week 7
Class 13 10/21/21	Practice Tax Return (Business Use of Home, LLC, Independent Contractor)	(Live)
Class 14 10/25/21	Practice Tax Return (Rental Property, Partnership Sch K-1, Setting up Estimated Tax Payments)	Week 8 (Live)
Class 15 10/28/21	<ul style="list-style-type: none"> • Ch. 14 Electronic Filing • Ch. 15 Extensions and Amendments 	
Class 16 11/1/21	Practice Tax Return (Amendment, Power of Attorney Form, Assembling tax return & Signature Pages)	Week 9 (Live)
Class 17 11/4/21	Final Exam: <ul style="list-style-type: none"> • Federal Law Final (Approximately 225 Questions) • CA Law Final (Approximately 75 Questions) • Prepare Final Tax Return (& Answer Approximately 15 Questions) 	Last Day

Live = In Person Training

Schedule Subject To Change