

ENROLLED AGENT TAX SPECIALIST, CERTIFICATE OF ACHIEVEMENT

Banner Code: 2_CM_TAX

Control Number: 42308

Not Financial Aid Eligible

This program provides a study of federal and state taxation principles and regulations, with emphasis on tax computation and preparation of tax returns and forms. Areas of tax administration, tax planning, and emerging tax issues are explored. This program is designed for students who wish to work in the field of tax accounting. The program also prepares students for the Internal Revenue Service (IRS) Special Enrollment Examination to become an enrolled agent. An enrolled agent is a tax practitioner who is authorized to practice before the IRS with respect to all taxation matters and is the highest credential granted by the IRS.

Potential careers students may enter upon completion are as follows:

- Tax associate
- Independent tax practitioner
- Tax preparer
- Tax advisor
- Licensed tax consultant

Program Level Learning Outcomes

Upon completion of this program, students will be able to:

1. Identify the taxable entities and explain their basic tax treatment.
2. Utilize the principles of taxation to prepare a variety of tax returns, forms, reconciliations, and supporting schedules for individuals and business entities.
3. State the rationale for tax law and the multiple objectives of tax policy makers.
4. Assess how taxes affect economic decisions of taxable entities as they relate to tax planning and public policy.
5. Outline the major elements of tax administration: information dissemination, tax collection, reviews and audits of tax returns, the appeals process, appearing before the IRS, and other aspects with respect to enforcement of the Internal Revenue Code and related Regulations.

Review Graduation Requirements (<https://catalog.cccd.edu/golden-west/graduation-requirements/certificates/#achievementtext>).

Course	Title	Units
Required Courses		
ACCT G101	Financial Accounting	4
ACCT G111	Individual Income Taxation	3
ACCT G113	Business Income Taxation	3
ACCT G115	Issues in Taxation	3
Total Units		13

Recommended Program Sequence

These sequences are general maps for students to finish all requirements for the Certificate. There may be advisories or time requirements that students may want to consider before following these maps. **Students are advised to meet with a GWC Counselor for alternate sequencing.**

Year 1:

Course	Title	Units
Semester 1		
ACCT G111	Individual Income Taxation	3
ACCT G115	Issues in Taxation	3
<i>Units</i>		6

Course	Title	Units
Semester 2		
ACCT G101	Financial Accounting	4
ACCT G113	Business Income Taxation	3
<i>Units</i>		7