



Course Description

TAX2002 | Taxation Practices and Procedures | 3.00 credits

This course will cover Internal Revenue Service taxation practices and procedures. Topics covered will convey knowledge of IRS rules and penalties, rules for representing taxpayers before the IRS and in the courts, rules and requirements associated with the tax return filing process and records maintenance rules and basic tax research skills.

Course Competencies:

Competency 1: The student will demonstrate knowledge of the licensing requirements for practice before the IRS by:

1. Summarizing types of individuals to practice before the IRS
2. Listing the Continuing Education Requirements for Tax Professionals

Competency 2: The student will analyze the code on appeals hearings by:

1. Describing how to request appeal hearings
2. Identifying the basic information required for appeals
3. Explaining the possible results from appeals

Competency 3: The student will understand procedures for offers in compromise by:

1. Evaluating whether a case is acceptable for the offer in compromise
2. Analyzing the results and how the taxpayer should respond

Learning Outcomes:

- Use quantitative analytical skills to evaluate and process numerical data
- Formulate strategies to locate, evaluate, and apply information