

Washtenaw Community College Comprehensive Report

TAX 101 Income Taxes for Individuals Effective Term: Winter 2025

Course Cover

College: Business and Computer Technologies

Division: Business and Computer Technologies

Department: Business

Discipline: Tax

Course Number: 101

Org Number: 13120

Full Course Title: Income Taxes for Individuals

Transcript Title: Income Taxes For Individuals

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission:

Change Information:

Consultation with all departments affected by this course is required.

Rationale: Changes to Math Developmental Education. Removed outcome 4 and made changes to objectives based on current tax law (the material I removed/changed is no longer in the tax code).

Proposed Start Semester: Winter 2025

Course Description: In this course, students will receive practical experience in preparation of an income tax return, both manually and using tax return computer software. The course is designed for those seeking employment as paraprofessionals in the tax field. Individuals who simply wish to understand their own taxes can benefit as well. Students must be able to work with numbers and computer applications. This is a beginning course in Individual Tax Return preparation covering both Federal and Michigan taxes that affect individuals.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 Student: 45

Lab: Instructor: 0 Student: 0

Clinical: Instructor: 0 Student: 0

Total Contact Hours: Instructor: 45 Student: 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 3

Requisites

Prerequisite

Academic Math Level 3

or

Prerequisite

MTH 125 minimum grade "C"; may enroll concurrently

or

Prerequisite

MTH 125X minimum grade "C"; may enroll concurrently

or

Prerequisite

MTH 160 minimum grade "C"; may enroll concurrently

or

Prerequisite

MTH 160X minimum grade "C"; may enroll concurrently

or

Prerequisite

ACC 111 minimum grade "C"; may enroll concurrently

General Education

Request Course Transfer

Proposed For:

Eastern Michigan University

Ferris State University

Oakland University

Wayne State University

Western Michigan University

Central Michigan University

Student Learning Outcomes

1. Determine the correct filing status and identify income and expenses included in Adjusted Gross Income.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher.

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

Who will score and analyze the data: Departmental faculty

2. Identify the deductions included in arriving at Taxable Income.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher.

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

Who will score and analyze the data: Departmental faculty

3. Identify credits and other items in arriving at the total tax.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher.

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2024

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly.

Who will score and analyze the data: Departmental faculty

Course Objectives

1. Determine the appropriate filing status and dependents of a taxpayer.
2. Identify gross income items that are included and excluded when calculating Adjusted Gross Income (AGI).
3. Identify business income and expenses and identify the appropriate form to use for those income and expense items.
4. Understand tax compliance regulations and tax authorities.
5. Distinguish between refundable and nonrefundable tax credits.
6. Compute federal income tax liability.
7. Determine property acquisition and cost recovery techniques.
8. Obtain an understanding of investment issues and how to calculate capital gains and losses.
9. Understand retirement savings vehicles and the consequences of home ownership.

New Resources for Course

Course Textbooks/Resources

Textbooks

Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham. *Taxation of Individuals*, ed. McGraw Hill , 2025, ISBN: 1265352631r18.

Manuals

Periodicals

Software

Equipment/Facilities

Level III classroom

Testing Center

Computer workstations/lab

Data projector/computer

<u>Reviewer</u>	<u>Action</u>	<u>Date</u>
Faculty Preparer: <i>Sheri Geddes</i>	<i>Faculty Preparer</i>	<i>Oct 15, 2024</i>
Department Chair/Area Director: <i>Joyce Jenkins</i>	<i>Recommend Approval</i>	<i>Oct 15, 2024</i>
Dean: <i>Eva Samulski</i>	<i>Recommend Approval</i>	<i>Oct 15, 2024</i>
Curriculum Committee Chair: <i>Randy Van Wagnen</i>	<i>Recommend Approval</i>	<i>Oct 18, 2024</i>
Assessment Committee Chair: <i>Jessica Hale</i>	<i>Recommend Approval</i>	<i>Oct 18, 2024</i>
Vice President for Instruction: <i>Brandon Tucker</i>	<i>Approve</i>	<i>Oct 19, 2024</i>

Washtenaw Community College Comprehensive Report

TAX 101 Income Taxes for Individuals Effective Term: Winter 2024

Course Cover

College: Business and Computer Technologies

Division: Business and Computer Technologies

Department: Business

Discipline: Tax

Course Number: 101

Org Number: 13120

Full Course Title: Income Taxes for Individuals

Transcript Title: Income Taxes For Individuals

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission: Course Change

Change Information:

Pre-requisite, co-requisite, or enrollment restrictions

Rationale: Students who complete Mth 125, Mth 160 or Mth 176 have the prereq necessary to succeed in Tax 101.

Proposed Start Semester: Winter 2024

Course Description: In this course, students will receive practical experience in preparation of an income tax return, both manually and using tax return computer software. The course is designed for those seeking employment as paraprofessionals in the tax field. Individuals who simply wish to understand their own taxes can benefit as well. Students must be able to work with numbers and computer applications. This is a beginning course in Individual Tax Return preparation covering both Federal and Michigan taxes that affect individuals.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 Student: 45

Lab: Instructor: 0 Student: 0

Clinical: Instructor: 0 Student: 0

Total Contact Hours: Instructor: 45 Student: 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 3

Requisites**Prerequisite**

Academic Math Level 3

or

Prerequisite

MTH 125 minimum grade "C"; may enroll concurrently

or

Prerequisite

MTH 160 minimum grade "C"; may enroll concurrently

General Education**Request Course Transfer****Proposed For:****Student Learning Outcomes**

1. Determine the correct filing status and identify income and expenses included in Adjusted Gross Income.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Departmental faculty

2. Identify the deductions included in arriving at Taxable Income.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Departmental faculty

3. Identify credits and other items in arriving at the total tax.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Departmental faculty

4. Determine the income tax owed or refund to be received when filing a tax return.

Assessment 1

Assessment Tool: Outcome-related test questions

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Departmental faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Departmental faculty

Course Objectives

1. Determine the filing status of a taxpayer when filing an income tax return.
2. Identify Gross Income inclusions and Gross Income exclusions when arriving at Adjusted Gross Income.
3. Identify business income and expenses and capital gains and losses included in arriving at Adjusted Gross Income.

4. Identify itemized deductions for medical, interest, taxes and charitable contributions in arriving at Taxable Income.
5. Identify itemized deductions for casualty losses and miscellaneous deductions in arriving at Taxable Income.
6. Identify the different unrefundable credits when filing an income tax return.
7. Identify the refundable credits when filing a tax return.
8. Identify when alternative minimum tax must be considered when filing a tax return.
9. Determine the number of personal and dependancy exemptions when filing an income tax return.
10. Compute the federal income tax based on the taxable income on the tax return
11. Determine the total tax
12. Determine the income tax owed or refund to be received when filing a tax return

New Resources for Course

Course Textbooks/Resources

Textbooks

Whittenburg-Altus-Buller. *Income Tax Fundamentals with Cengage Now and Inuit Tax Software*, 2019 ed. Cengage, 2019, ISBN: 9781337813686.

Manuals

Periodicals

Software

Equipment/Facilities

Level III classroom

Testing Center

Computer workstations/lab

Data projector/computer

<u>Reviewer</u>	<u>Action</u>	<u>Date</u>
Faculty Preparer: <i>Mark Johnston</i>	<i>Faculty Preparer</i>	<i>Jul 06, 2023</i>
Department Chair/Area Director: <i>Joyce Jenkins</i>	<i>Recommend Approval</i>	<i>Jul 06, 2023</i>
Dean: <i>Eva Samulski</i>	<i>Recommend Approval</i>	<i>Jul 07, 2023</i>
Curriculum Committee Chair: <i>Randy Van Wagnen</i>	<i>Recommend Approval</i>	<i>Nov 14, 2023</i>
Assessment Committee Chair: <i>Jessica Hale</i>	<i>Recommend Approval</i>	<i>Nov 15, 2023</i>
Vice President for Instruction: <i>Brandon Tucker</i>	<i>Approve</i>	<i>Nov 17, 2023</i>

Washtenaw Community College Comprehensive Report

TAX 101 Income Taxes for Individuals Effective Term: Spring/Summer 2019

Course Cover

Division: Business and Computer Technologies

Department: Business

Discipline: Tax

Course Number: 101

Org Number: 13120

Full Course Title: Income Taxes for Individuals

Transcript Title: Income Taxes For Individuals

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission: Three Year Review / Assessment Report

Change Information:

Consultation with all departments affected by this course is required.

Outcomes/Assessment

Rationale: Three-year syllabus review

Proposed Start Semester: Winter 2019

Course Description: This is a beginning course in Individual Tax Return preparation covering both Federal and Michigan taxes that affect individuals. Students receive practical experience in preparation of an income tax return, both manually and using tax return computer software. The course is designed for those seeking employment as paraprofessionals in the tax field. Individuals who simply wish to understand their own taxes can benefit as well. Students must be able to work with numbers and computer applications.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 **Student:** 45

Lab: Instructor: 0 **Student:** 0

Clinical: Instructor: 0 **Student:** 0

Total Contact Hours: Instructor: 45 **Student:** 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 3

Requisites

Prerequisite

Academic Math Level 3 or higher

General Education

Request Course Transfer

Proposed For:

Student Learning Outcomes

1. Determine the correct filing status and identify income and expenses included in Adjusted Gross Income.

Assessment 1

Assessment Tool: Multiple choice questions from selected unit tests

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Full-time Business faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Full-time Business faculty

2. Identify the deductions included in arriving at Taxable Income.

Assessment 1

Assessment Tool: Multiple choice questions from selected unit tests

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Full-time Business faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Full-time Business faculty

3. Identify credits and other items in arriving at the total tax.

Assessment 1

Assessment Tool: Multiple choice questions from selected unit tests

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Full-time Business faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Full-time Business faculty

4. Determine the income tax owed or refund to be received when filing a tax return.

Assessment 1

Assessment Tool: Multiple choice questions from selected unit tests

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of students will score 70% or higher

Who will score and analyze the data: Full-time Business faculty

Assessment 2

Assessment Tool: Comprehensive Computer Tax Return- Federal and State

Assessment Date: Fall 2020

Assessment Cycle: Every Three Years

Course section(s)/other population: All sections

Number students to be assessed: All students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will record/report 70% of the transactions/statements correctly

Who will score and analyze the data: Full-time Business faculty

Course Objectives

1. Determine the filing status of a taxpayer when filing an income tax return.
2. Identify Gross Income inclusions and Gross Income exclusions when arriving at Adjusted Gross Income.
3. Identify business income and expenses and capital gains and losses included in arriving at Adjusted Gross Income.
4. Identify itemized deductions for medical, interest, taxes and charitable contributions in arriving at Taxable Income.
5. Identify itemized deductions for casualty losses and miscellaneous deductions in arriving at Taxable Income.
6. Identify the different unrefundable credits when filing an income tax return.
7. Identify the refundable credits when filing a tax return.
8. Identify when alternative minimum tax must be considered when filing a tax return.
9. Determine the number of personal and dependancy exemptions when filing an income tax return.
10. Compute the federal income tax based on the taxable income on the tax return
11. Determine the total tax

12. Determine the income tax owed or refund to be received when filing a tax return

New Resources for Course

Course Textbooks/Resources

Textbooks

Whittenburg-Altus-Buller. *Income Tax Fundamentals with Cengage Now and Intuit Tax Software*, 2019 ed. Cengage, 2019, ISBN: 9781337813686.

Manuals

Periodicals

Software

Intuit Proconnect Tax Software. Intuit, 2018 ed.

Equipment/Facilities

Level III classroom

Testing Center

Computer workstations/lab

Data projector/computer

<u>Reviewer</u>	<u>Action</u>	<u>Date</u>
Faculty Preparer: <i>Mark Johnston</i>	<i>Faculty Preparer</i>	<i>Oct 11, 2018</i>
Department Chair/Area Director: <i>Douglas Waters</i>	<i>Recommend Approval</i>	<i>Oct 12, 2018</i>
Dean: <i>Eva Samulski</i>	<i>Recommend Approval</i>	<i>Nov 01, 2018</i>
Curriculum Committee Chair: <i>Lisa Veasey</i>	<i>Recommend Approval</i>	<i>Nov 26, 2018</i>
Assessment Committee Chair: <i>Shawn Deron</i>	<i>Recommend Approval</i>	<i>Nov 28, 2018</i>
Vice President for Instruction: <i>Kimberly Hurns</i>	<i>Approve</i>	<i>Dec 04, 2018</i>