

DeAnza College

Fall Qtr 2014

Course Title: Acct. 68 - Advanced Tax Accounting

Instructor: James J. Rodriguez, JD, LLM, MBA

Phone: Office 408-252-5211

Fax 408-996-1355

Voice Mail 408-861-5376

E-Mail rodriguezjames@fhda.edu

Office Address:

10455 Torre Ave.

Cupertino, CA 95014

Text and Website: CCH Federal Taxation - Comprehensive Topics – 2014
Tax Almanac - http://www.taxalmanac.org/index.php/Main_Page
Free Tax Information Web Site

Location: De Anza College Room AT-202 – 6:00 pm to 9:40 pm

Course Description: A study of current federal income tax law as it relates to corporations, partnerships, estates, trusts, and gift taxes. California tax law differences will be discussed.

Student Learning Outcomes: Explain, differentiate, analyze and evaluate the differences between the taxation of individuals, partnerships, corporations, and trusts; prepare and analyze a corporate, partnership, trust, gift and estate tax return.

Midterm, Two Class Projects, and Final

Class Date	Chap.	Topics, Projects, Pages, and Paragraphs
9/25	14-23	Overview of Chapters and Projects
10/2	14	C Corporations CCH pp 14-3 to 14-41
10/9	21	S Corporations – CCH pp 21-3 to 21-30
10/16	19	Partnerships – CCH pp 19-3 to 19-51
10/23	Project	In Class Tax Return Project - Partnerships and Passive Activities - 1065 Partnership Tax Return
10/30	Midterm	Midterm – Chapters 14, 21 & 19
11/6	22	Estate Tax – CCH pp 22-3 to 22-38
11/13	22	Gift Tax – CCH pp 22-39 to 22-48
11/20	23	Income Taxation of Estates and Trusts CCH 23-3 to 23-27
12/4	Project	In Class Tax Return Project - Fiduciary Income Tax Return – 1041
12/11	Final	Final Exam – Chapters 22 & 23 CCH

Grading	
Midterm	25%
Tax Return Projects	30%
Class Participation	10%
Homework	10%
Final Exam	25%
Total	100%

Office Hours: Please feel free to contact me at my law office or via email to schedule an appointment, I am available most days and at hours that are convenient for you. We can meet on campus or at my office which is about ½ mile East of the campus on the corner of Pacifica and Torre Ave., across the street from the Cupertino Public Library.

James J. Rodriguez, Esq.
 Valley Law Center, Inc.
 10455 Torre Ave.,
 Cupertino, CA 95014
 (408) 252-5211

