

20-Hour Continuing Education Syllabus

Course Description: A+ Tax Educators' online exam is a practical way to meet your 20-hour annual continuing education requirement for Certified Tax Preparers in California. This class introduces preparers to issues involved with returns for filers covered by U.S. income tax treaties. It also gives them advanced practice in figuring charitable contribution deductions and IRA transactions. Course materials address scenarios that range from innocent spouse relief to examination of returns by the I.R.S. The course also covers benefits for education and adoption, as well as concerns for self-employed taxpayers and those who use their home for business

Instructions:

- Download and then read the SYLLABUS link indicated below. The syllabus provides the links to the IRS publications and the Franchise State Tax Board booklets.
- Once A+ has received payment from Paypal, an e-mail is sent to the e-mail address used for the Paypal account. That e-mail will have the exam, answer sheet, and course evaluation form.
- Fill in your answers on the Answer Sheet and Complete the Course Evaluation Form.
- Fax your answers and the course evaluation form to: A+ Tax Educators at 619.374.2902 or mail them to: A+ Tax Educators, 1081 Camino del Rio South, Ste. 213; San Diego, CA 92108. [Note: Your exam cannot be considered complete without the Course Evaluation Form.
- Your certificate of completion will be mailed to you if you attain a passing score (70% or better) on the combined State and Federal Exam. The certificate will allow you to register for the coming tax year.

Learning Objectives: Learning objectives are identified below with the topics they pertain to.

Federal Topics:

- US Tax Treaties
- IRS Examination of Returns, Appeals and Refund Claims
- Charitable Contributions
- Innocent Spouse Relief
- Individual Retirement Accounts
- Tax Benefits for Education
- Self-Employment Tax
- Business Use of the Home and Issues for Daycare Providers
- Tax Benefits for Adoption

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State of California Topics:

- Residency Issues
- California Credits and Deductions
- Tax Information on Registered Domestic Partners

Course Materials:

For Federal Tax issues, read and review the following. Use worksheets from the booklets to figure the sample problems as indicated in the exam.

Publication 526 Charitable Contributions

<http://www.irs.gov/pub/irs-pdf/p526.pdf>

Self-Employment Tax Topic

<http://www.irs.gov/businesses/small/article/0,,id=98846,00.html>

Publication 556 Examination of Returns, Appeal Rights, and Claims for Refund

<http://www.irs.gov/pub/irs-pdf/p556.pdf>

Publication 587 Business Use of Your Home

<http://www.irs.gov/pub/irs-pdf/p587.pdf>

Publication 590 Individual Retirement Arrangements

<http://www.irs.gov/pub/irs-pdf/p590.pdf>

Publication 901 U.S. Tax Treaties

<http://www.irs.gov/pub/irs-pdf/p901.pdf>

Tax Benefits for Adoption

<http://www.irs.gov/taxtopics/tc607.html>

Publication 970 Tax Benefits for Education

<http://www.irs.gov/pub/irs-pdf/p970.pdf>

Publication 971 Innocent Spouse Relief

<http://www.irs.gov/pub/irs-pdf/p971.pdf>

Form 8606 and Instructions

<http://www.irs.gov/pub/irs-pdf/i8606.pdf>

For state tax issues, read and then review the following. Use worksheets or forms from the booklets to figure sample problems when necessary.

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FTB 737 Tax Information for Registered Domestic Partners

http://www.ftb.ca.gov/forms/2008/08_737.pdf

FTB 802 Long-Term Care Credit: Frequently Asked Questions

<http://www.ftb.ca.gov/forms/misc/802.pdf>

FTB 1031 Guidelines for Determining Residency Status -- 2008

http://www.ftb.ca.gov/forms/2008/08_1031.pdf

FTB 1034 Disaster Loss How to
Claim a State Deduction for Your Disaster Loss

<http://www.ftb.ca.gov/forms/misc/1034.pdf>

FTB 1082 Research and Development Credit: Frequently Asked Questions

<http://www.ftb.ca.gov/forms/misc/1082.pdf>

FTB 1100 Taxation of Nonresident and Individual Who Change Residency

<http://www.ftb.ca.gov/forms/misc/1100.pdf>

FTB 1126 Frequently Asked Questions about Enterprise Tax Zone Incentives

<http://www.ftb.ca.gov/forms/misc/1126.pdf>

California FORM 3504 with instructions

http://www.ftb.ca.gov/forms/04_forms/04_3504.pdf

California FORM 3523 with instructions

http://www.ftb.ca.gov/forms/07_forms/07_3523.pdf