

4-Hour Continuing Education Syllabus

California Only

A+ Tax Educator's 4 Hour (**California State Tax Return Only**) Continuing Education Course

Course Description: A+ Tax Educator's online exam is a practical way to learn more about the California State Tax Return in a 4 hour continuing education course that can satisfy 4 hours of the 20 hour continuing education requirement for Certified Tax Preparers in California.

This class introduces preparers to issues involved with returns for filers covered by the state of California Tax Laws.

Instructions:

- Download and then read the SYLLABUS link indicated below. The syllabus provides the links to 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 State 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.

State of California Topics:

Residency Issues:

Safe Harbor

Identifying residents, non residents, and part-year residents

Who must file (California source income)

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Community property issues (how to figure income tax for married filing separate returns)

California source income issues (capital gains, like-kind exchanges, NOL deduction carryover, Covenant not to Compete income)

California Credits and Deductions:

How and when to claim Disaster Loss Deduction

Identifying candidates for Research and Development Credit; amount of credit

New Job Credit

Long-term Care Credit eligibility

Enterprise Zone tax incentives (incentives available)

Course Materials:

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

FTB 737 Tax Information for Registered Domestic Partners
http://www.ftb.ca.gov/forms/2009/09_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 -- 2009
http://www.ftb.ca.gov/forms/2009/09_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>

4-Hour Continuing Education Syllabus

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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

Legal Ruling 84

<http://www.ftb.ca.gov/law/rulings/active/lr084.shtml>

FTB Form 3527 and Instructions

http://www.ftb.ca.gov/forms/2009/09_3527.pdf