# 8/10/2020

# brcc keystone logo

Baton Rouge Community College

*Academic Affairs Master Syllabus*

Date Approved: 1 September 2020

Term and Year of Implementation: Fall 2020

**Course Title:** Enrolled Agent Policies and Procedures

**BRCC Course Rubric:** ACCT 2633

**Previous Course Rubric**:

**Lecture Hours per week-Lab Hours per week-Credit Hours**: 2-0-2

**Per semester: Lecture Hours-Lab Hours-Instructional Contact Hours**: 30-0-30

**Louisiana Common Course Number:**

**CIP Code:** 52.1601

**Course Description:** Covers the rights and responsiblities of an enrolled agent, sanctionable acts and punishments for practicing enrolled agents, and the power given to a licensed enrolled agent. This course can be taken with ACCT 2623 with departmental approal.

**Prerequisites:**  ACCT 2623 with a C or better

**Co-requisites:** None

**Suggested Enrollment Cap:** 25

**Learning Outcomes.** *Upon successful completion of this course, the students will be able to:*

1. Explain the requirements to become a licensed enrolled agent.

2. Identify the rights and responsibilities of licensed enrolled agents.

3. Summarize best practices of enrolled agents.

4. Explain the power granted to licensed enrolled agents.

5. Discuss the procedure to schedule and take the enrolled agent exam.

**Assessment Measures.** Assessment of all learning outcomes will be measured using the following methods:

1. Exams and/or quizzes

2. Homework, projects, and/or classwork

3. Other assessments may include, but are not limited to case studies and surveys

4. Common questions will be administered by all sections of the course at the end of the semester, assessing the student's knowledge of the learning outcomes tested in the other assessment methods.

**Information to be included on the Instructor’s Course Syllabi:**

* ***Disability Statement*:** Baton Rouge Community College seeks to meet the needs of its students in many ways. See the Office of Disability Services to receive suggestions for disability statements that should be included in each syllabus.
* ***Grading:*** The College grading policy should be included in the course syllabus. Any special practices should also go here. This should include the instructor’s and/or the department’s policy for make-up work. For example in a speech course, “Speeches not given on due date will receive no grade higher than a sixty” or “Make-up work will not be accepted after the last day of class”.
* ***Attendance Policy*:** Include the overall attendance policy of the college. Instructors may want to add additional information in individual syllabi to meet the needs of their courses.
* ***General Policies*:** Instructors’ policy on the use of things such as beepers and cell phones and/or hand held programmable calculators should be covered in this section.
* ***Cheating and Plagiarism*:** This must be included in all syllabi and should include the penalties for incidents in a given class. Students should have a clear idea of what constitutes cheating in a given course.
* ***Safety Concerns:*** In some courses, this may be a major issue. For example, “No student will be allowed in the lab without safety glasses”. General statements such as, “Items that may be harmful to one’s self or others should not be brought to class”.
* ***Library/ Learning Resources:*** Since the development of the total person is part of our mission, assignments in the library and/or the Learning Resources Center should be included to assist students in enhancing skills and in using resources. Students should be encouraged to use the library for reading enjoyment as part of lifelong learning.

**Expanded Course Outline:**

I. Practices and Procedures

A. Practice before the Internal Revenue Service (IRS)

B. Requirements for Enrolled Agents

C. Sanctionable Acts

D. Rules and Penalties

II. Representation before the IRS

A. Power of Attorney

B. Building the Taxpayer's Case-Preliminary Work

C. Taxpayer Financial Situation

D. Supporting Documentation

E. Legal Authority and Refrences

F. Related Issues

III. Specific Types of Representation

A. Representing a Taxpayer in Collection Process

B. Penalties and/or interest

C. Representing a Taxpayer in Audits/Examinations

D. Representing a Taxpayer before Appeals