# SMALL BUSINESS TAX PRACTICE

1. **Program Goals and Objectives**

This program is intended for individuals to enter the tax profession and enable them to prepare tax returns for the general public. In addition, hands-on experience in the form of supervised tax preparation through an internship or SMC's Volunteer Income Tax Assistance (VITA) program provides real-world knowledge.

Upon completion of the program, students will demonstrate a range of tax preparation skills required to complete both Federal and State tax returns for individuals.

1. **Catalog Description**

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1. **Program Requirements**

REQUIRED (10 UNITS):

ACCTG 9, Accounting Ethics (3)

ACCTG 17, Income Tax Preparation (CTEC-Approved) (4)

ACCTG 16, Taxation of Corporations, Partnerships, Estates and Trusts (3)

ELECTIVES (6 UNITS):

ACCTG 31A, Excel for Accounting (3)

or

ACCTG 31B, Advanced Excel for Accounting (3)

BUS 8, Law for the Entrepreneur (3)

BUS 23, Principles of Selling (3)

BUS 34, Introduction to Social Media Marketing (3)

BUS 63, Principles of Entrepreneurship (3)

ACCTG 90A, Accounting Internship (1)

or

ACCTG 19A, IRS Volunteer Income Tax Assistant (VITA) Program – Tax Preparer (1)

1. **Master Planning**

The Certificate in Small Business Tax Practice is a unique certificate that will encourage students to explore a growing industry that contributes to the community in providing essential and necessary tax services. Tax services can be provided by starting their own tax practice or by managing a small tax practice.

1. **Enrollment and Completer Projections**

We estimate 20 students will complete this certificate annually.

1. **Place of Program in Curriculum/Similar Program**

This certificate will be offered in the Business Department under the Accounting and Tax subject area.

1. **Similar Programs at Other Colleges in Service Area**

This certificate is unique, and it is not being offered at other colleges servicing this area.

1. **Transfer Preparation Information**

N/A