

**JAMESTOWN COMMUNITY COLLEGE**  
**State University of New York**

---

**INSTITUTIONAL COURSE SYLLABUS**

**Course Title:** Introduction to Taxation

**Course Abbreviation and Number:** BUS 2270

**Credit Hours:** 3

**Course Type:** Lecture

**Course Description:** Introduces students to a broad range of tax concepts and types of taxpayers. The course will also emphasize the basic structure of the tax law and the process of performing tax research, as well as build a foundation of the details of tax law that are most likely to be of long-term importance. Students will be exposed to tax research, tax planning, and tax compliance.

Prerequisites BUS 1510.

---

**Student Learning Outcomes:**

Students who demonstrate understanding can:

1. Prepare a personal federal income tax Form 1040, with supporting schedules and forms using common tax preparation software.
  2. Demonstrate basic understanding of the federal deposit system, partnership returns, corporate tax rates, and the IRS audit process.
- 

**Topics Covered:**

- The Individual Tax Return
  - Gross Income and Exclusions
  - Business Expenses and Retirement Plans
  - Self-Employed and Employee Expenses
  - Itemized Deductions and Other Incentives
  - Credits and Special Taxes
  - Accounting Periods and Methods and Depreciation
  - Capital Gains and Losses
  - Withholding, Estimated Payments, and Payroll Taxes
  - Partnership Taxation
  - The Corporate Income Tax
  - Tax Administration and Tax Planning
- 

**Information for Students**

- Expectations of Students
  - [Civility Statement](#)
  - [Student Responsibility Statement](#)
  - [Academic Integrity Statement](#)
- [Accessibility Services](#)  
Students who require accommodations to complete the requirements and expectations of this course because of a disability must make their accommodation requests to the Accessibility Services Coordinator.
- [Get Help: JCC & Community Resources](#)
- [Emergency Closing Procedures](#)
- Course grade is determined by the instructor based on a combination of factors, including but not limited to, homework, quizzes, exams, projects, and participation. Final course grade can be translated into a grade point value according to the following:

A=4.0	B+=3.5	B=3	C+=2.5	C=2	D+=1.5	D=1	F=0
-------	--------	-----	--------	-----	--------	-----	-----

- Veterans and active duty military personnel with special circumstances (e.g., upcoming deployments, drill requirements, VA appointments) are welcome and encouraged to communicate these to the instructor.
- 

**Effective Date:** Fall 2021