

## ACCOUNTING & BUSINESS ADMINISTRATION DEPARTMENT

## TAXES

# Explore ALL of Your Options!

The business world today places high value on accounting and business knowledge and skill-sets. The Accounting and Business Administration Department at Santa Ana College offers many degrees and programs that include certifications, licensures, and internship opportunities that will prepare you for the demanding business environment. Find out more about these degrees and programs:

### DEGREES:

- Accounting – AS
- Business Administration – AS-T
- Business Administration – AS

### CERTIFICATES:

- Accounting and Financial Planning
- Computerized Accounting – QuickBooks
- Computerized Bookkeeping – QuickBooks
- Enrolled Agent
- General Accounting
- General Bookkeeping
- Professional Accounting  
- Accounting Study & Ethics
- Professional Accounting  
- Accounting Subjects
- Professional Accounting  
- Business Subjects
- Tax Preparer

For more details, see the college catalog at [sac.edu](http://sac.edu) or visit our department website at [sac.edu/accba](http://sac.edu/accba)

[sac.edu/accba](http://sac.edu/accba)

Email us for an appointment or stop by and speak to one of our dedicated and caring faculty

Our offices are located in A-107

**Jinhee Trone, CPA, M.Ed.**

Trone\_Jinhee@sac.edu | 714-564-6762

**Mark McCallick, CPA, CGMA**

McCallick\_Mark@sac.edu | 714-564-6788

**John Strong, CPA**

Strong\_John@sac.edu | 714-564-6780

**Linda Sung, JD, CPA**

Sung\_Linda@sac.edu | 714-564-6771

**SAC Business Counselors**

Daniel Peraza • Jennette Lona • Maria Rios  
714-564-6254

- Get help planning class schedules
- Set education and career goals
- Complete graduation forms
- Learn about financial aid and support services

**SAC Internship Program – A-107-4**

[sac.edu/internships](http://sac.edu/internships) | [internships@sac.edu](mailto:internships@sac.edu)

To request this document in an alternate format, please contact  
(714) 564-5527 or [wall\\_brin@sac.edu](mailto:wall_brin@sac.edu)

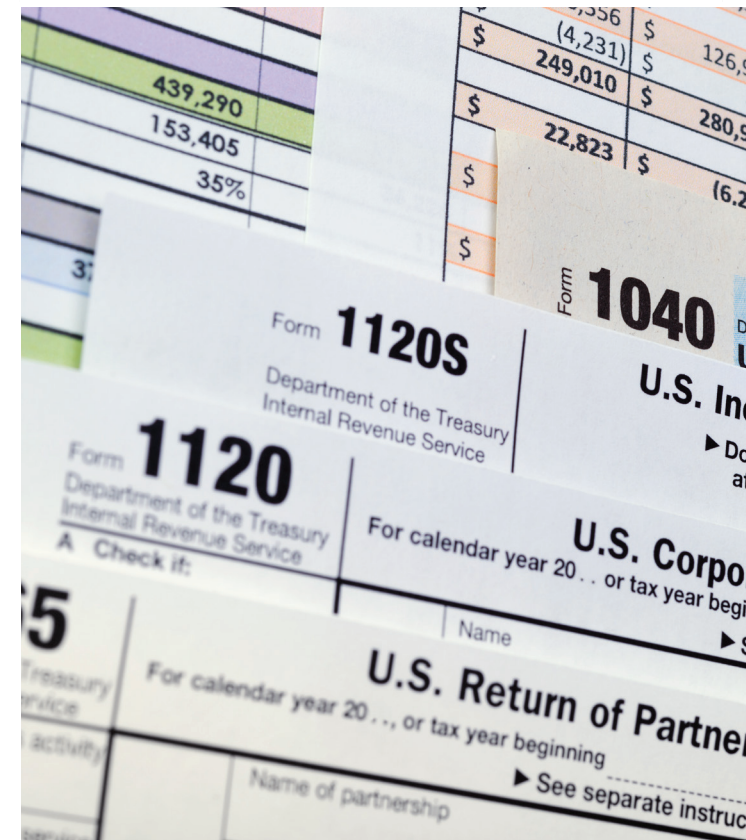
RSCCD is committed to equal opportunity in educational programs, employment, and access to all institutional programs and activities.  
To view our Nondiscrimination Policy, visit [rsccd.edu/NDP](http://rsccd.edu/NDP)



**SANTA ANA  
COLLEGE**

1530 W. 17th Street, Santa Ana, CA 92706 • [sac.edu](http://sac.edu)

## TAX PREPARER ENROLLED AGENT



## Accounting & Business Administration Department

[sac.edu/accba](http://sac.edu/accba)

REV: 12.11.19

# TAX PREPARER | ENROLLED AGENT

## TAX PREPARER CERTIFICATE

A tax preparer certificate prepares a student with knowledge and practical experience for individual income tax preparation and receive the qualifying education required by the California Tax Education Council (CTEC) to become a California Registered Tax Preparer (CRTP).

California law requires anyone who prepares (or assists with) tax returns for a fee, and is not an attorney, certified public accountant (CPA) or enrolled agent (EA), to register as a tax preparer with CTEC.

All CTEC Registered Tax Preparers (CRTP) must...

- First complete qualifying tax education from a CTEC-Approved Provider
- Obtain a PTIN (Preparer Tax Identification Number) from the IRS
- Purchase a \$5,000 tax preparer bond
- Register with CTEC within 18 months from the completion date on the certificate of completion
- CTEC requires a Registration Fee (amount varies by year)

Upon completion of this certificate program, a student would fulfill the education requirement to become a CRTP.

Entry-level employment opportunities include tax specialist and tax practitioner.

Growth potentials include management-level positions and self-employment opportunities.

Required Core Courses:		Units
ACCT 104	Federal and California Taxes	4
ACCT 125	Volunteer Income Tax Assistance (VITA) I	2
ACCT 106	Cooperative Work Experience Education - Occupational	0.5-1
ACCT 010	Accounting Procedures - or -	3
ACCT 101	Financial Accounting	4
<b>Total Units</b>		<b>9.5-11</b>

## ENROLLED AGENTS ARE IN HIGH DEMAND:

- The Tax Code is continually changing, and there will always be a need for Enrolled Agents.
- Those who file tax returns can depend on the Professionalism of Enrolled Agents.
- Enrolled Agents are needed in small and large public accounting firms, law firms, corporate accounting departments, state departments of revenue, investment firms, banks and in private practice.
- Competent, knowledgeable tax professionals are valued more than ever due to continuing changes to the Tax Code.
- Enrolled Agents are well-respected in the industry

### What makes Enrolled Agents Unique?

- Enrolled Agents are the tax experts.
- Enrolled Agents are regulated by the Department of the Treasury to represent taxpayers before the IRS for audits, collections and appeals.
- Enrolled Agents hold a federal license and have an unrestricted right to represent any taxpayer in any state.
- Enrolled Agents are held to a stringent Code of Ethics.
- Enrolled Agents must fulfill continuing tax-centric education requirements.

### Requirements to Become an Enrolled Agent:

- Pass either the Special Enrollment Exam (SEE) or have specific employment experience with the IRS to be licensed.
- Pass a background check.

### The Special Enrollment 3 Part Exam

- Administered by the Department of the Treasury in conjunction with Prometric.
- An applicant's knowledge of taxation is tested in the areas of individuals, businesses and representation, practice & procedures.

## ENROLLED AGENT CERTIFICATE

An Enrolled Agent Certificate prepares a student with the knowledge and skills to become a tax professional and earned the designation of an Enrolled Agent.

An enrolled agent (EA) is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service including audits, collections and appeals. Enrolled agents, like attorneys and certified public accountants (CPAs), are generally unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before.

Enrolled Agents (EA)'s earning potential is much higher as the credentials allow EA to offer a wider range of services that include helping people with audits, representing clients at an IRS appeals office, preparing and filing documents on a client's behalf, corresponding directly with the IRS, attending hearings and conferences on behalf of your client, and providing written advice to third parties on the tax implications of business transactions.

Required Core Courses:	Units
ACCT 101 Financial Accounting	4
ACCT 104 Federal and California Taxes	4
ACCT 108 Tax Practices and Procedures	3
ACCT 113 Intermediate Income Taxes–Corporations	2
ACCT 114 Intermediate Income Taxes–Partnerships and LLCs	2
ACCT 124 Computerized Income Tax Preparation	1
<b>Total Units</b>	<b>16</b>

