

Fond du Lac Tribal and Community College
COURSE OUTLINE

I. Catalog Information

A. Title of Course: Volunteer Income Tax Assistance

B. Course Designator: ACCT 2090

C. Number of Credits: Lecture 2 Lab 1 D. Control Number: 30

E. Catalog/Course description:

Provides volunteer experience preparing tax returns for low and moderate income area residents through both classroom and hands-on training

F. Course prerequisites: None

G. Date Approved: 12/11/12
Date Revised: _____

II. Course Materials (Recommended course materials and resources. List all that apply, e.g. textbooks, workbooks, study guides, lab manuals, videos, guest lecturers)

Publication 4491 Student Training Guide and MN VITA/TCE Volunteer Manual. The tests are included with materials (Form 6744).

III. Learning Goals, Outcomes, and Assessment Minimum of one goal and two learning outcomes in each competency. *If your course does not meet one of the Competencies Across the Curriculum, please justify your rationale.* Minimum of two assessment measures for each learning outcome. Add other goals and outcomes as needed. If this course is part of the Minnesota Transfer Curriculum (MTC), attach the MTC goals, outcomes, and your assessment measures to this form; if possible, use them to complete the information below.

A. Information Literacy (the ability to use print and/or non-print tools effectively for the discovery, acquisition, and evaluation of information as well as core computer tools for the manipulation and presentation of information.)

Goal 1: The student will learn the tax rules applicable to low to moderate-income taxpayers.

Outcome 1: Describe some of the concerns or errors associated completing tax returns.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 2: Explain all materials the taxpayer needs to bring to the session.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 3: Describe causes for the taxpayer to receive a letter "notice" from the IRS including refund delays.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 4: Describe all necessary products needed to support individuals in their tax preparation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 5: Explain all the tips and cautions individuals must be aware of in completing their taxes.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 6: Understand the importance of using the required Form 13614-C and how using this form results in an accurate return.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 7: Describe exemptions including personal, dependency and unique filing status and exemptions situations.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 8: Describe the filing of income, wages, interest, and unemployment compensation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 9: Explain how social security benefits, other income, credit for child and dependent care expenses, child tax credit, miscellaneous credits are recorded.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 10: Describe adjustments to Income.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 11: Explain Standard Deduction and Tax Computation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 12: Define Earned Income Credit (EIC).

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 13: Define tax refund/amount of tax owed.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Goal 2: The student will learn the process of interviewing the taxpayer and taking that information to complete the IRS tax forms.

Outcome 1: Explain the process of intake and using the interview sheet.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 2: Describe the screening and interviewing

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Goal 3: The student will learn to use the necessary online program at link www.irs.gov to complete and submit the tax forms.

Outcome 1: Demonstrate and discuss how and when to use www.irs.gov for additional technical guidance.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Assessment: Students will prepare sample returns during classroom exercises, which will aid them in serving clients at the tax site. (On-line)

Outcome 2: Demonstrate and discuss how to link www.irs.gov content (Publications 4012 and 17) in the tax software for research purposes.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Assessment: Prior to testing, student will demonstrate in class, their ability to do the internet hookup (on-line)

Goal 4: The student will learn customer service skills and demonstrate these skills with each taxpayer.

Outcome 1: Explain how to conduct a quality review of the tax return

Assessment: Students interview skills will be studied during classroom exercises

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome 2: Explain how to conclude the interview

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Assessment: Prior to testing, student will demonstrate in class, their ability to do the interview conclusion

Outcome 3: Concluding the interview

Assessment: the instructor will, directly observe Students customer service skills, during return preparation at the tax site.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

B. Ability to Communicate (the ability to listen, read, comprehend, and/or deliver information in a variety of formats.)

Goal 1: The student will learn customer service skills and demonstrate these skills with each taxpayer.

Outcome: Describe the screening and interviewing.

Assessment: The students will be able to do the following upon successful completion of this course, measured by test/retest with 95% accuracy, as required by the IRS' VITA training program

Outcome: Explain how to conduct a quality review of the tax return.

Assessment: The students will be able to do the following upon successful completion of this course, measured by test/retest with 95% accuracy, as required by the IRS' VITA training program

Outcome: Explain how to conclude the interview.

Assessment: The students will be able to do the following upon successful completion of this course, measured by test/retest with 95% accuracy, as required by the IRS' VITA training program

Outcome: Concluding the interview.

Assessment: The students will be able to do the following upon successful completion of this course, measured by test/retest with 95% accuracy, as required by the IRS' VITA training program

Goal 2: The students will be able to read the VITA training forms, manual, and tests.

Outcome: Understand the importance of using the required Form 13614-C and how using this form results in an accurate return.

Outcome: Demonstrate and discuss how to link www.irs.gov content (Publications 4012 and 17) in the tax software for research purposes.

Goal 3: The student will demonstrate a variety of ways (speaking, drawing, reading, listening) to support the taxpayer in the completion of the tax form.

Outcome: Describe exemptions including personal, dependency and unique filing status and exemptions situations.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe the filing of income, wages, interest, and unemployment compensation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain how social security benefits, other income, credit for child and dependent care expenses, child tax credit, miscellaneous credits are recorded.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe adjustments to Income.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain Standard Deduction and Tax Computation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Define Earned Income Credit (EIC).

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Define tax refund/amount of tax owed.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

C. Problem Solving (the ability to conceptualize, apply, analyze, synthesize, and/or evaluate information to formulate and solve problems.)

Goal 1: The student will be able to assess the necessary and required information the taxpayer provides, ask specific questions, and problem solve with the taxpayer any issues in the process that need to be addressed.

Outcome: Explain all materials the taxpayer needs to bring to the session.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain all the tips and cautions individuals must be aware of in completing their taxes

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain the process of intake and using the interview sheet

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe the screening and interviewing

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe exemptions including personal, dependency and unique filing status and exemptions situations

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program

Outcome: Describe the filing of income, wages, interest, and unemployment compensation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain how social security benefits, other income, credit for child and dependent care expenses, child tax credit, miscellaneous credits are recorded.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe adjustments to Income.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain Standard Deduction and Tax Computation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Define Earned Income Credit (EIC).

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Define tax refund/amount of tax owed.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain how to conduct a quality review of the tax return.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain how to conclude the interview.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Concluding the interview.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: The student will have taxpayers who successfully complete their tax forms, submit them, and (if appropriate) receive their refund.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

D. Culture (knowledge of Anishinaabe traditions and culture, knowledge of one's own traditions and culture, knowledge of others' traditions and cultures, and/or respect for global diversity.)

Goal 1: Students will learn special tax regulations or rules that apply to all tribal payments made to taxpayers and state tax benefits available to tribal members and will be able to relay that information correctly to the taxpayer.

Outcome: Describe exemptions including personal, dependency and unique filing status and exemptions situations.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Describe the filing of income, wages, interest, and unemployment compensation.

Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

Outcome: Explain how social security benefits, other income, credit for child and dependent care expenses, child tax credit, miscellaneous credits are recorded.

- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.
- Outcome: Describe adjustments to Income.
- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.
- Outcome: Explain Standard Deduction and Tax Computation.
- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.
- Outcome: Define Earned Income Credit (EIC)
- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.
- Outcome: The student will successfully complete tax forms for taxpayers, submit them for e-filing, and (if appropriate) receive their refund.
- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy as required by the IRS' VITA training program.
- Assessment: Students will complete Form 6744, Test/Retest with 95% accuracy, as required by the IRS' VITA training program.

E. The students will be able to do the following upon successful completion of this course, measured by test/retest with 95% accuracy, as required by the IRS' VITA training program:

1. Describe some of the concerns or errors associated completing tax returns.
2. Explain all materials the taxpayer needs to bring to the session.
3. Describe causes for the taxpayer to receive a letter "notice" from the IRS including refund delays.
4. Describe all necessary products needed to support individuals in their tax preparation.
5. Explain all the tips and cautions individuals must be aware of in completing their taxes.
6. Understand the importance of using the required Form 13614-C and how using this form results in an accurate return.
7. Explain the process of intake and using the interview sheet.
8. Demonstrate and discuss how and when to use www.irs.gov for additional technical guidance.
9. Demonstrate and discuss how to link www.irs.gov content (Publications 4012 and 17) in the tax software for research purposes.
10. Describe the screening and interviewing.
11. Demonstrate filing basics and status.
12. Describe exemptions including personal, dependency and unique filing status and exemptions situations.
13. Describe the filing of income, wages, interest, and unemployment compensation.
14. Explain how social security benefits, other income, credit for child and dependent care expenses, child tax credit, miscellaneous credits are recorded.
15. Describe adjustments to Income.
16. Explain Standard Deduction and Tax Computation.
17. Define Earned Income Credit (EIC).
18. Define tax refund/amount of tax owed.
19. Explain how to conduct a quality review of the tax return.
20. Explain how to conclude the interview.
21. Concluding the interview.
22. Demonstrate the ability to use the tax preparation software.
23. Tax Preparation Software Practice using the tax preparation software.
24. Explain and sign the Volunteer Agreement.

IV. Course Content (Outline the major topics covered in this course.)

- Lesson 1—Course Introduction
- Lesson 2—Screening and Interviewing
- Lesson 3—Filing Basics
- Lesson 4—Filing Status
- Lesson 5—Personal Exemptions
- Lesson 6—Dependency Exemptions
- Lesson 7—Unique Filing Status and Exemption Situations
- Lesson 8—Income – Wages, Interest, etc.
- Lesson 9—Unemployment Compensation
- Lesson 10—Social Security Benefits
- Lesson 11—Other Income
- Lesson 12—Adjustments to Income
- Lesson 13—Standard Deduction and Tax Computation
- Lesson 14—Credit for Child and Dependent Care Expenses
- Lesson 15—Child Tax Credit
- Lesson 16—Miscellaneous Credits
- Lesson 17—Other Taxes
- Lesson 18—Payments
- Lesson 19—Earned Income Credit (EIC)
- Lesson 20—Refund/Amount of Tax Owed
- Lesson 21—Quality Review of the Tax Return
- Lesson 22—Concluding the Interview
- Lesson 23—Amended Returns

(revised October 2009)