COURSE OUTLINE

Accounting 157 Volunteer Income Tax Assistance (VITA) Leadership

I. Catalog Statement

Accounting 157 is a course in which students learn and apply leadership skills by aiding first year VITA volunteers in interviewing and preparing state and federal taxes. Students will guide and direct VITA volunteers in assisting low-income and elderly citizens in the preparation of their federal and state tax forms.

Units -1.0

Lecture Hours –1.0

Laboratory Hours – 4.0

(Faculty Laboratory Hours 4.0 + Student Laboratory Hours 0 = 4.0 Total Laboratory Hours)

Prerequisite: Accounting 156.

Note: This course may be taken 4 times; a maximum of 4 units may be earned.

II. Course Entry Expectations

Skills Level Ranges: Reading 5; Writing 4; Listening/Speaking 4; Math 3.

Prior to enrolling in the course, the student should be able to:

- 1. complete clients' 1040EZ/540EZ tax forms;
- 2. complete clients' 1040A/540A tax forms;
- 3. submit clients' tax forms electronically.
- 4. pass a required IRS exam.

III. Course Exit Standards

Upon successful completion of the required coursework, the student will be able to:

- 1. instruct volunteers to interview clients concerning their tax;
- 2. train volunteers to prepare 1040, 1040A and 1040EZ;
- 3. instruct volunteers to submit the tax returns electronically.

IV. Course Content

Total Contact Hours = 16

A. Interview Techniques

4 hours

B. Electronic Filing Procedures

4 hours

C. Preparation of Returns

32 hours

V. Methods of Presentation

The following instructional methodologies may be used in the course:

- 1. lecture/demonstration;
- 2. discussion;
- 3. group activities.

VI. Assignments and Methods of Evaluation

- 1. Case problems.
- 2. Income tax preparation activities.
- 3. Observed application of tax preparation skills during lab hours at VITA site.

VII. Textbooks

United States. Department of Treasury, Internal Revenue Service.

VITA (Volunteer Income Tax Assistance).

Washington: GPO. Current ed. (published annually).

10th Grade Textbook Reading Level.

California. California Franchise Tax Board. <u>California VITA</u>. Sacramento: State of California. Current ed. (published annually). 10th Grade Textbook Reading Level.

VIII. Student Learning Objectives

Upon successful completion, the student will be able to:

- 1. instruct volunteers to interview clients;
- 2. train volunteers to prepare 1040, 1040A and 1040EZ forms;
- 3. instruct volunteers to submit the tax returns electronically.