

# ACCT M53: VOLUNTEER INCOME TAX ASSISTANCE II (VITA II)

**Originator**

smacias

**Co-Contributor(s)**
**Name(s)**

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**College**

Moorpark College

**Discipline (CB01A)**

ACCT - Accounting

**Course Number (CB01B)**

M53

**Course Title (CB02)**

Volunteer Income Tax Assistance II (VITA II)

**Banner/Short Title**

VITA II

**Credit Type**

Credit

**Honors**

No

**Start Term**

Fall 2022

**Catalog Course Description**

Continues the development of preparation and review of basic to advanced Federal and California income tax returns and use of tax preparation software. Develop skill sets of effective Quality Reviewers, Site Coordinators, and Supervisors. Emphasizes tax topics including capital gains and losses, business income and expenses, the Earned Income Tax Credit (EITC), Child Tax Credit, Child and Dependent Care Credit, filing status, dependency exemptions, basic deductions, and adjustments. Serves the local community as students participating in the Volunteer Income Tax Assistance (VITA) program prepare income tax returns for qualifying individuals at no cost.

Other: Completion of ACCT M50, ACCT M51, ACCT M52, and ACCT M53 will help prepare students for the VITA (Volunteer Income Tax Assistance) Certification exam, the CTEC (California Tax Education Council) Registered Tax Preparer exam, the EA (Enrolled Agent) exam, and portions of the CPA (Certified Public Accountant) exam.

**Taxonomy of Programs (TOP) Code (CB03)**

0502.10 - \*Tax Studies

**Course Credit Status (CB04)**

D (Credit - Degree Applicable)

**Course Transfer Status (CB05) (select one only)**

B (Transferable to CSU only)

**Course Basic Skills Status (CB08)**

N - The Course is Not a Basic Skills Course

**SAM Priority Code (CB09)**

C - Clearly Occupational

**Course Cooperative Work Experience Education Status (CB10)**

N - Is Not Part of a Cooperative Work Experience Education Program

**Course Classification Status (CB11)**

Y - Credit Course

**Educational Assistance Class Instruction (Approved Special Class) (CB13)**

N - The Course is Not an Approved Special Class

**Course Prior to Transfer Level (CB21)**

Y - Not Applicable

**Course Noncredit Category (CB22)**

Y - Credit Course

**Funding Agency Category (CB23)**

Y - Not Applicable (Funding Not Used)

**Course Program Status (CB24)**

1 - Program Applicable

**General Education Status (CB25)**

Y - Not Applicable

**Support Course Status (CB26)**

N - Course is not a support course

**Field trips**

Will not be required

**Grading method**

(L) Letter Graded

**Alternate grading methods**

(O) Student Option- Letter/Pass

(P) Pass/No Pass Grading

**Does this course require an instructional materials fee?**

No

**Repeatable for Credit**

No

**Is this course part of a family?**

No

**Units and Hours**

**Carnegie Unit Override**

No

**In-Class**

**Lecture**

**Minimum Contact/In-Class Lecture Hours**

35

**Maximum Contact/In-Class Lecture Hours**

35

**Activity****Laboratory****Minimum Contact/In-Class Laboratory Hours**

52.5

**Maximum Contact/In-Class Laboratory Hours**

52.5

**Total in-Class****Total in-Class****Total Minimum Contact/In-Class Hours**

87.5

**Total Maximum Contact/In-Class Hours**

87.5

**Outside-of-Class****Internship/Cooperative Work Experience****Paid****Unpaid****Total Outside-of-Class****Total Outside-of-Class****Minimum Outside-of-Class Hours**

70

**Maximum Outside-of-Class Hours**

70

**Total Student Learning****Total Student Learning****Total Minimum Student Learning Hours**

157.5

**Total Maximum Student Learning Hours**

157.5

**Minimum Units (CB07)**

3

**Maximum Units (CB06)**

3

**Prerequisites**

ACCT M50 or ACCT M51

**Advisories on Recommended Preparation**

MATH M01

ACCT M01 or ACCT M110

**Entrance Skills****Entrance Skills**

ACCT M50 or ACCT M51

**Prerequisite Course Objectives**

ACCT M50-explain the concepts of tax avoidance and tax evasion and the ethical responsibilities of the tax preparer and the taxpayer.  
 ACCT M50-determine the filing status of individuals based on marital status, income level, age, and dependency status.

ACCT M50-apply current tax laws to calculate gross income, adjusted gross income, and taxable income.  
ACCT M50-compare and contrast tax-deductible and non-deductible expenses.  
ACCT M50-calculate income tax due using tax tables or tax rate schedules.  
ACCT M50-identify and compute allowable tax credits and other taxes.  
ACCT M50-determine the tax effects of business income and expenses.  
ACCT M50-identify and calculate capital gains and losses.  
ACCT M50-compare and contrast the taxation of individuals to that of other entities, including partnerships and corporations.  
ACCT M51-demonstrate an understanding of the critical components involved with the tax preparation process, including developing communication skills essential to the interview process.  
ACCT M51-understand the interview, source document replication, tax return preparation, quality review and e-file process incorporated in VITA and apply to a position in a tax firm.  
ACCT M51-understand and follow ethics requirements for tax preparers under IRS Circular 230.  
ACCT M51-determine the filing status of individuals based on marital status, income level, age, and dependency status.  
ACCT M51-apply updated Federal and State tax laws and how to access available tools and resources to prepare and electronically file tax returns.

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## Requisite Justification

### Requisite Type

Prerequisite

### Requisite

ACCT M50

### Requisite Description

Course not in a sequence

### Level of Scrutiny/Justification

Required communication/computation skill

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### Requisite Type

Prerequisite

### Requisite

ACCT M51

### Requisite Description

Course in a sequence

### Level of Scrutiny/Justification

Required communication/computation skill

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### Requisite Type

Recommended Preparation

### Requisite

MATH M01

### Requisite Description

Course not in a sequence

### Level of Scrutiny/Justification

Required communication/computation skill

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### Requisite Type

Recommended Preparation

### Requisite

ACCT M01

**Requisite Description**

Course not in a sequence

**Level of Scrutiny/Justification**

Required communication/computation skill

**Requisite Type**

Recommended Preparation

**Requisite**

ACCT M110

**Requisite Description**

Course not in a sequence

**Level of Scrutiny/Justification**

Required communication/computation skill

**Student Learning Outcomes (CSLOs)**

**Upon satisfactory completion of the course, students will be able to:**

- |   |   |
|---|---|
| 1 | utilize tax terminology, concepts, principles, and ethics to successfully prepare and review Federal and California tax returns.  |
| 2 | use appropriate interviewing procedures to obtain verifiable tax information needed to complete and review individual tax returns.  |
| 3 | analyze and apply applicable tax law individual Federal and California tax return issues, forms and appropriate schedules required and apply to moderate to advanced tax returns. |

**Course Objectives**

**Upon satisfactory completion of the course, students will be able to:**

- |   |   |
|---|---|
| 1 | demonstrate an understanding of the critical components involved with the tax preparation and review process, including developing communication skills essential to the interview process.                       |
| 2 | apply updated Federal and State tax laws and how to access available tools and resources to determine includable income and allowed exclusions and credits while completing and reviewing taxpayers' tax returns. |
| 3 | certify as a VITA volunteer and complete a minimum number of hours to meet VITA's volunteer commitment.   |
| 4 | understand and apply the interview, source document replication, tax return preparation, quality review and e-file process incorporated in VITA and apply to a position in a tax firm.                            |
| 5 | understand and follow ethics requirements for tax preparers under IRS Circular 230.   |
| 6 | determine the filing status of individuals based on marital status, income level, age, and dependency status.   |

**Course Content****Lecture/Course Content**

- **(45%) Individual Federal and California Taxation Laws - Advanced and Quality Review**
  - filing requirements
  - dependents
  - income
  - adjustments
  - deductions
  - credits - refundable vs. nonrefundable
  - other taxes and payments
  - education benefits
  - residential and nonresidential aliens
  - accessing resources
- **(25%) Use of Tax Software - Advanced and Quality Review**

- starting a new return
- accessing a return in progress
- creating applicable notes
- reviewing the return
- completing the return and marking as ready for peer review and quality review
- **(10%) Client Interviewing Process - Advanced and Quality Review**
  - completing questionnaire accurately and intake/interview process
  - source document requests, copies, and retention requirements
  - determine complexity of return and ability for the VITA site to prepare the taxpayer's return
- **(10%) Ethics Related to Tax Preparation - Advanced and Quality Review**
  - IRS Circular 230 requirements
  - VITA volunteer ethics requirements and procedures
- **(10%) Site Coordinator/Supervisor**
  - organize client source documents, appointments, and notes
  - assist with scheduling of tax preparers, client appointments, and site requirements and budgeted completed returns
  - assist with huddle notes and bottlenecks

### Laboratory or Activity Content

- **(50%) Review Projects of Client Tax Returns Prepared by Fellow Students Incorporating:**
  - o knowledge and application of current Tax Law
  - o dependents
  - o income
  - o adjustments
  - o deductions
  - o credits - refundable vs. nonrefundable
  - o other taxes and payments
  - o education benefits
  - o residential and nonresidential aliens
  - o accessing resources
- **(25%) Use of Tax Software - Advanced and Quality Review**
  - o effectively reviewing client returns electronically
  - o correcting errors
  - o requesting additional needed information through the software
  - o preparing the returns for e-file
- **(25%) Assisting with Site Coordinator/Supervisor Duties Including:**
  - o organize client source documents, appointments, and notes
  - o assist with scheduling of tax preparers, client appointments, and site requirements and budgeted completed returns assist with huddle notes and bottlenecks

### Methods of Evaluation

**Which of these methods will students use to demonstrate proficiency in the subject matter of this course? (Check all that apply):**

Written expression  
 Problem solving exercises  
 Skills demonstrations

**Methods of Evaluation may include, but are not limited to, the following typical classroom assessment techniques/required assignments (check as many as are deemed appropriate):**

Clinical demonstration  
 Computational homework  
 Laboratory activities  
 Objective exams  
 Problem-solving exams  
 Quizzes  
 Simulations  
 Skills demonstrations  
 Skills tests or practical examinations

## Instructional Methodology

### Specify the methods of instruction that may be employed in this course

Class activities  
 Class discussions  
 Computer-aided presentations  
 Demonstrations  
 Distance Education  
 Group discussions  
 Instructor-guided interpretation and analysis  
 Instructor-guided use of technology  
 Internet research  
 Laboratory activities  
 Lecture

### Describe specific examples of the methods the instructor will use:

The instructor will explain the tax law and calculations, then demonstrate how to determine the taxability and effect on the taxpayer's tax return by the following teaching technique:

- introduce the tax law and calculations using the whiteboard, spreadsheets, and PowerPoint presentations
- introduce and review the applicable tax concepts and mathematical calculations
- determine which tax form(s) are needed and highlight the applicable portions of the form
- prepare and review the taxpayer's Federal and California tax returns using tax software

## Representative Course Assignments

### Writing Assignments

1. Complete the VITA intake form given a hypothetical taxpayer scenario.
2. Write a memorandum summarizing how to determine the tax filing status of a taxpayer.
3. Develop best practices and checklists for VITA tax preparation.

### Critical Thinking Assignments

1. Determine if a taxpayer qualifies for the Earned Income Tax Credit by using a given set of facts.
2. Use tax preparation software and a given fact scenario and determine the tax liability of the taxpayer.
3. Evaluate client tax returns and reduce the rejection percentage for e-filed returns for our site to less than 2%.

### Reading Assignments

1. Read the current VITA resource guide to learn and apply the current tax law to a taxpayer's situation.
2. Read IRS resource guides to learn and apply current tax law to a taxpayer's situation.

### Skills Demonstrations

1. Determine whether the VITA site can prepare the taxpayer's tax returns based on the given information.
2. Interview and apply the appropriate intake procedures to obtain the needed information to accurately prepare the taxpayer's tax returns.
3. Review prepared taxpayer's tax returns using tax software and provide feedback.
4. Prepare and present tax updates to preparers and volunteers.

## Outside Assignments

### Representative Outside Assignments

1. Role-play practical quizzes on tax situations and tax preparation best practices.
2. Read materials including tax regulations, tax form instructions, tax publications and accounting practices applicable to tax preparation and take practice exams.
3. Score a passing grade on the practice VITA examinations.
4. Attend a Federal and California Tax Update webinar or seminar.

**Articulation****Equivalent Courses at other CCCs**

<b>College</b>	<b>Course ID</b>	<b>Course Title</b>	<b>Units</b>
Skyline College	ACTG 276	VITA Intermediate	1
Skyline College	ACTG 277	VITA Advanced	1
College of San Mateo	ACTG 276	VITA Intermediate	1
College of San Mateo	ACTG 277	VITA Advanced	1

**District General Education****A. Natural Sciences****B. Social and Behavioral Sciences****C. Humanities****D. Language and Rationality****E. Health and Physical Education/Kinesiology****F. Ethnic Studies/Gender Studies****Course is CSU transferable**

Yes

**CSU Baccalaureate List effective term:**

S2022



**CSU GE-Breadth****Area A: English Language Communication and Critical Thinking****Area B: Scientific Inquiry and Quantitative Reasoning****Area C: Arts and Humanities****Area D: Social Sciences****Area E: Lifelong Learning and Self-Development****Area F: Ethnic Studies****CSU Graduation Requirement in U.S. History, Constitution and American Ideals:****IGETC****Area 1: English Communication****Area 2A: Mathematical Concepts & Quantitative Reasoning****Area 3: Arts and Humanities****Area 4: Social and Behavioral Sciences****Area 5: Physical and Biological Sciences****Area 6: Languages Other than English (LOTE)****Textbooks and Lab Manuals****Resource Type**

Software

**Description**TaxSlayer free online software.  
<https://www.taxslayer.com/>**Resource Type**

Other Instructional Materials

**Description**Internal Revenue Service. *Publication 4012 - VITA/TCE Volunteer Resource Guide (Rev. 10-2019)*. Department of the Treasury, 2019.**Resource Type**

Other Instructional Materials

**Description**Internal Revenue Service. *Form 6744 - VITA/TCE Volunteer Assistor's Test/Retest (Rev. 10-2019)*. Department of the Treasury, 2019.**Resource Type**

Other Instructional Materials

**Description**Internal Revenue Service. *Publication 5101 - Intake/Interview & Quality Review Training (Rev. 10-2019)*. Department of the Treasury, 2019.

## Library Resources

### Assignments requiring library resources

Research using the Library's print and online resources.

### Sufficient Library Resources exist

Yes

### Example of Assignments Requiring Library Resources

Research, using the Library's print and online resources, on such topics as the current rates and thresholds for State and Federal income taxes.

## Distance Education Addendum

### Definitions

#### Distance Education Modalities

Hybrid (1%–50% online)  
Hybrid (51%–99% online)  
100% online

### Faculty Certifications

Faculty assigned to teach Hybrid or Fully Online sections of this course will receive training in how to satisfy the Federal and state regulations governing regular effective/substantive contact for distance education. The training will include common elements in the district-supported learning management system (LMS), online teaching methods, regular effective/substantive contact, and best practices.

Yes

Faculty assigned to teach Hybrid or Fully Online sections of this course will meet with the EAC Alternate Media Specialist to ensure that the course content meets the required Federal and state accessibility standards for access by students with disabilities. Common areas for discussion include accessibility of PDF files, images, captioning of videos, Power Point presentations, math and scientific notation, and ensuring the use of style mark-up in Word documents.

Yes

### Regular Effective/Substantive Contact

#### Hybrid (1%–50% online) Modality:

Method of Instruction	Document typical activities or assignments for each method of instruction
Asynchronous Dialog (e.g., discussion board)	Instructor posts discussion questions requiring an initial response then responding professionally to classmates' posts.
E-mail	Instructor will email students with announcements about the course or upcoming events. Students can email the instructor their questions or concerns.
Other DE (e.g., recorded lectures)	Instructor records lectures and posts them for students to view and review throughout the course.
Video Conferencing	Instructor may be available during specified times during the week to assist students and answer their questions or concerns.

#### Hybrid (51%–99% online) Modality:

Method of Instruction	Document typical activities or assignments for each method of instruction
Asynchronous Dialog (e.g., discussion board)	Instructor posts discussion questions requiring an initial response then responding professionally to classmates' posts.
E-mail	Instructor will email students with announcements about the course or upcoming events. Students can email the instructor their questions or concerns.
Other DE (e.g., recorded lectures)	Instructor records lectures and posts them for students to view and review throughout the course.

Video Conferencing	Instructor may be available during specified times during the week to assist students and answer their questions or concerns.
<b>100% online Modality:</b>	
<b>Method of Instruction</b>	<b>Document typical activities or assignments for each method of instruction</b>
Asynchronous Dialog (e.g., discussion board)	Instructor posts discussion questions requiring an initial response then responding professionally to classmates' posts.
E-mail	Instructor will email students with announcements about the course or upcoming events. Students can email the instructor their questions or concerns.
Other DE (e.g., recorded lectures)	Instructor records lectures and posts them for students to view and review throughout the course.
Video Conferencing	Instructor may be available during specified times during the week to assist students and answer their questions or concerns.

## Examinations

### Hybrid (1%–50% online) Modality

On campus  
Online

### Hybrid (51%–99% online) Modality

On campus  
Online

## Primary Minimum Qualification

ACCOUNTING

## Review and Approval Dates

### Department Chair

04/19/2021

### Dean

04/19/2021

### Technical Review

09/02/2021

### Curriculum Committee

09/07/2021

### DTRW-I

10/14/2021

### Curriculum Committee

MM/DD/YYYY

### Board

12/14/2021

### CCCCO

MM/DD/YYYY

### DOE/accreditation approval date

MM/DD/YYYY