

ACCT M51: VOLUNTEER INCOME TAX ASSISTANCE (VITA)

Originator
rbennington

College

Moorpark College

Discipline (CB01A)

ACCT - Accounting

Course Number (CB01B)

M51

Course Title (CB02)

Volunteer Income Tax Assistance (VITA)

Banner/Short Title

VITA

Credit Type

Credit

Start Term

Fall 2023

Catalog Course Description

Introduces the preparation of Federal and California income tax returns and use of tax preparation software. 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.

Additional Catalog Notes

Completion of ACCT M50 and ACCT M51 will help prepare students for the VITA (Volunteer Income Tax Assistance) Certification exam, the CTEC (California Tax Education Council) Registered Tax Preparer exam, and the EA (Enrolled Agent) 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

Advisories on Recommended Preparation

ACCT M50 or Elementary Algebra (MATH M01) or placement as determined by college's multiple measures assessment process.

Requisite Justification**Requisite Type**

Recommended Preparation

Requisite

ACCT M50

Requisite Description

Course not in a sequence

Level of Scrutiny/Justification

Required communication/computation skill

Requisite Type

Recommended Preparation

Requisite

MATH M01

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 Federal and California tax returns. |
| 2 | utilize appropriate interviewing procedures to obtain verifiable tax information needed to complete 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 tax returns. |

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

- | | |
|---|---|
| 1 | describe the critical components involved with the tax preparation process, including developing communication skills essential to the interview process. |
| 2 | apply updated Federal and State tax laws to determine includable income and allowed exclusions and credits while completing taxpayers' tax returns. |
| 3 | complete a minimum number of hours to meet VITA's volunteer commitment. |
| 4 | describe the VITA processes used in the interview, source document replication, tax return preparation, quality review and e-filing of the return. |
| 5 | identify and comply with the 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. |
| 7 | apply updated Federal and State tax laws and how to access available tools and resources to prepare and electronically file tax returns. |

Course Content**Lecture/Course Content**

- (50%) Individual Federal and California Taxation Laws
 - filing requirements
 - dependents
 - income
 - adjustments
 - deductions
 - credits - refundable vs. nonrefundable
 - other taxes and payments
 - education benefits
 - residential and nonresidential aliens
 - accessing resources
- (30%) Use of Tax Software
 - 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
 - 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

- IRS Circular 230 requirements
- VITA volunteer ethics requirements and procedures

Laboratory or Activity Content

- (50%) Individual Federal and California Taxation Laws
 - filing requirements
 - dependents
 - income
 - adjustments
 - deductions
 - credits - refundable vs. nonrefundable
 - other taxes and payments
 - education benefits
 - residential and nonresidential aliens
 - accessing resources
- (30%) Use of Tax Software
 - 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
 - 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
 - IRS Circular 230 requirements
 - VITA volunteer ethics requirements and procedures

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

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

Problem-solving homework

Quizzes

Simulations

Skills demonstrations

Skills tests or practical examinations

Classroom Discussion

Participation

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 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.

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.

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.

Problem-Solving and Other Assignments (if applicable)

1. Assess whether the taxpayer's circumstances fall within the purview of the VITA site.
2. Apply appropriate intake procedures to collect all necessary information and documentation from the taxpayer.
3. Use tax preparation software to prepare a basic tax return for an individual.

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 4 year institutions

University	Course ID	Course Title	Units
CSU, Northridge	ACCT 292BCS	Volunteer Income Tax Assistance Clinic - Preparer	2

Equivalent Courses at other CCCs

College	Course ID	Course Title	Units
Skyline College	ACTG 175	Volunteer Income Tax Preparation	2.5
College of San Mateo	ACTG 175	Volunteer Income Tax Preparation	2.5
Imperial Valley College	BUS 108	Volunteer Income Tax Assistance (VITA)	3
Mission College	ACC 53A	Volunteer Income Tax Assistance (VITA) I	3

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:

F2019

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. 10-2022)*. Department of the Treasury, 2022.

Resource Type

Other Instructional Materials

Description

Internal Revenue Service. *Form 6744 - VITA/TCE Volunteer Assistor's Test/Retest (Rev. 10-2022)*. Department of the Treasury, 2022.

Resource Type

Other Instructional Materials

Description

Internal Revenue Service. *Publication 5101 - Intake/Interview & Quality Review Training (Rev. 10-2022)*. Department of the Treasury, 2022.

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.

100% 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.

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

02/27/2023

Dean

02/28/2023

Technical Review

03/16/2023

Curriculum Committee

3/21/2023

DTRW-I

MM/DD/YYYY

Curriculum Committee

MM/DD/YYYY

Board

MM/DD/YYYY

CCCCO

MM/DD/YYYY

Control Number

CCC000599709

DOE/accreditation approval date

MM/DD/YYYY