

# ACCT C131: VITA 2 (VOLUNTEER INCOME TAX ASSISTANCE)

Item	Value
Curriculum Committee Approval Date	09/20/2013
Top Code	050200 - Accounting
Units	.5 Total Units
Hours	27 Total Hours (Lab Hours 27)
Total Outside of Class Hours	0
Course Credit Status	Credit: Degree Applicable (D)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	No
Grading Policy	Standard Letter (S), • Pass/No Pass (B)

## Course Description

To enhance each Volunteer Income Tax Assistance (VITA) student's opportunity for success in the field of accounting by bridging the gap between educational theory and on-the-job practices. Successful completion of the VITA 2 course using IRS provided tax software is through completion of service hours in the VITA program that provides skills transferable to the workplace. PREREQUISITE: ACCT C130 with grade of B or better. Transfer Credit: CSU.

## Course Level Student Learning Outcome(s)

1. Accurately complete personal income tax returns.
2. Conduct a Quality Review of completed personal income tax returns.
3. Apply customer service strategies to VITA Site patrons.

## Course Objectives

- 1. Interview Taxpayers and determine the required data to accurately prepare each clients personal income tax return.
- 2. Use IRS provided software to input required personal income tax data to accurately prepare and submit returns.

## Lecture Content

See Lab Content

## Lab Content

STUDENT ORIENTATION Initial Meeting with instructor Application for VITA Basic Course in IRS Link and Learn IRS Income Tax Return Preparation Interview tax clients using IRS mandated forms IRS Tax Wise (tax software) to prepare and input tax returns END OF THE SEMESTER EVALUATION Completion of Lab Hours (Positive Attendance) Faculty Review of Student Performance and Supporting Documentation Assign Grade

## Method(s) of Instruction

- Lab (04)
- DE Live Online Lab (04S)
- DE Online Lab (04X)

## Instructional Techniques

Instructors teach by supervising individual and group activities and having individual conferences (in person or electronically) with students.

In addition instructors in some sessions of ACCT 131 may use various audio-visual materials or multimedia presentations, may videotape oral presentations, may have guest speakers, and may require access to Coastlines electronic library or IRS and related websites.

## Reading Assignments

Lab - Not required.

## Writing Assignments

Lab - Not required.

## Out-of-class Assignments

Students will complete assignments related to the marketing of the VITA program.

## Demonstration of Critical Thinking

Critical thinking will be demonstrated primarily through analyzing real world data and separating the non-essential from the key information in order to properly prepare income tax returns.

## Required Writing, Problem Solving, Skills Demonstration

Students shall use IRS tax code language learned in the ACCT C130 course to accurately prepare personal income tax returns for the community for free. Many taxpayers will have life situations that include, but are not limited to marriages, child birth, divorce, death of a spouse.

These situations will require students to accurately assess items such as filing status to correctly prepare the tax return. After preparing the returns, students will meet with the taxpayer to discuss what they find with them.

## Eligible Disciplines

Accounting: Masters degree in accountancy or business administration with accounting concentration OR bachelors degree in business with accounting emphasis or business administration with accounting emphasis or economics with an accounting emphasis AND masters degree in business, business administration, business education, economics, taxation, or finance OR the equivalent. Masters degree required. (NOTE: A bachelors degree in accountancy or business administration with accounting concentration, with a CPA license is an alternative qualification for this discipline)

## Other Resources

1. Publication 4012, VITA Volunteer Resource Guide (provided by IRS)
2. Publication 4491, Student Training Guide (provided by IRS)
3. Publication 17, Your Federal Income Tax (provided by IRS)
4. Coastline Library