#### COURSE OUTLINE

# Accounting 156 Volunteer Income Tax Assistance (VITA) II

#### I. Catalog Statement

Accounting 156 is a course in which students learn and apply the fundamental knowledge of income tax preparation. With the assistance of the instructor and state and federal agents, the students will assist low-income and elderly citizens in the preparation of federal and state tax forms.

Units - 1.0 Lecture Hours - 1.0 Laboratory Hours - 4.0

Prerequisite - Accounting 155 or equivalent

Note: This course may be taken 4 times; a maximum of 4 units may be earned. (Faculty Laboratory Hours 4.0 + Student Laboratory Hours 0 = 4.0 + Total Laboratory Hours)

#### II. <u>Course Entry Expectations</u>

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. discuss the current Federal Income Tax rules and regulations;
- 2. discuss the current State Income Tax rules and regulations;
- 3. interview clients about their tax status and situations;
- 4. prepare a simple federal and state tax return.
- 5. Pass the IRS required test.

#### III. Course Exit Standards

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

- 1. complete several clients' 1040EZ/540EZ tax form;
- 2. complete several clients' 1040A/540A tax form;
- 3. submit several clients' tax forms electronically.

#### IV. <u>Course Content</u>

**Total Contact Hours = 16** 

A. Electronic Filing

4 hours

- B. Interview Techniques and tax law changes 4 hours
- C. Federal and State Income Tax Preparation and filing 32 hours

## V. <u>Methods of Presentation</u>

The following instructional methodologies may be used in the course:

- 1. classroom lecture and case problems in the covered subjects;
- 2. prepare and file clients' tax forms.

### VI. Assignments and Methods of Evaluation

- 1. Students are given case problems for review of income tax topics.
- 2. Students will complete a minimum of 12 clients' federal and state tax forms both manually and electronically.
- 3. Students will work at least 32 hours in a VITA site.

## VII. <u>Textbooks for Reference</u>

*VITA* (*Volunteer Income Tax Assistance*), published annually by the Department of Treasury, Internal Revenue Service (free for all students) 10<sup>th</sup> grade reading level.

*California VITA*, published annually by the California Franchise Tax Board (free for all students) 10<sup>th</sup> grade reading level.

#### **VIII.** Student Learning Objectives

Upon successful completion, the student will be able to:

- 1. complete several clients' 1040EZ/540EZ forms;
- 2. complete several clients' 1040A/540A tax forms;
- 3. submit several clients' returns electronically.