

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 175 **TITLE:** Volunteer Income Tax Preparation
Units: 2.5 units **Hours/Semester:** 32.0-36.0 Lecture hours; 24.0-27.0 Lab hours; and 64.0-72.0 Homework hours
Method of Grading: Pass/No Pass Only
2. **COURSE DESIGNATION:**
Degree Credit
Transfer credit: CSU
3. **COURSE DESCRIPTIONS:**
Catalog Description:
Students serving in the Volunteer Income Tax Assistance (VITA) program prepare income tax returns for qualifying individuals at no cost. CSM VITA volunteers receive 32 hours of training and prepare income tax returns for 24 hours at the CSM VITA site. Training includes preparation of Federal and California income tax returns and use of tax preparation software. Topics include 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.
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**
Upon successful completion of this course, a student will meet the following outcomes:
 1. Discuss the terminology, concepts, principles, and ethics used to prepare individual income tax returns for low income tax filers.
 2. Using the proper formats, perform the calculations and explain the steps to prepare individual income tax returns for low income tax filers.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**
Upon successful completion of this course, a student will be able to:
 1. Gather, identify, examine, sort, and classify information required for filing individual income tax returns
 2. Explain elements of the tax law pertaining to the scope of VITA program tax returns
 3. Identify tax law resources used to answer technical questions
 4. Demonstrate the features of the TaxWise software and how to access individual input screens
 5. Apply the tax law concepts discussed above by preparing multiple simple income tax returns
 6. Use TaxSlayer software to file an individual income tax return
 7. Complete the tax law questions on the IRS Certification Test using the resources identified above; and the tax return questions using TaxWise software
6. **COURSE CONTENT:**
Lecture Content:
 1. Federal and California taxation of individuals
 2. Use of TaxSlayer software
 3. Tax filing procedures
 4. VITA site procedures
 5. Ethics in tax preparation
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**
Typical methods of instruction may include:
 - A. Lecture
 - B. Discussion
 - C. Field Experience
 - D. Observation and Demonstration
 - E. Service Learning
8. **REPRESENTATIVE ASSIGNMENTS**
Representative assignments in this course may include, but are not limited to the following:
Writing Assignments:
Preparation of mock tax returns similar to cases encountered at VITA sites using TaxSlayer software.

Prepare actual returns for low income and senior clients during tax season.

Reading Assignments:

Readings on tax regulations and accounting practices applicable to tax preparation.

9. REPRESENTATIVE METHODS OF EVALUATION

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Final Public Performance
- C. Graded exercises on the preparation of tax returns. Supervised preparation of tax returns at VITA site.

10. REPRESENTATIVE TEXT(S):

Possible textbooks include:

- A. Internal Revenue Service. *IRS Publication 17 and other IRS materials related to individual income taxes*, 2021 ed. Internal Revenue Service, 2021
- B. Internal Revenue Service. *IRS publication 4012 related to VITA site requirements*, 2021 ed. Internal Revenue Service, 2021
- C. Franchise Tax Board. *State of California Form 540 instructions related to individual income taxes*, 2021 ed. Franchise Tax Board, 2021
- D. AARP. *AARP Tax Counselor Training textbook*, 2021 ed. AARP, 2021

Origination Date: March 2022

Curriculum Committee Approval Date: March 2022

Effective Term: Fall 2022

Course Originator: Rosemary Nurre