

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 277 **TITLE:** VITA Advanced
Units: 1.0 units **Hours/Semester:** 8.0-9.0 Lecture hours; 24.0-27.0 Lab hours; and 16.0-18.0 Homework hours
Method of Grading: Pass/No Pass Only
Prerequisite: ACTG 276

2. **COURSE DESIGNATION:**

Degree Credit
Transfer credit: CSU

3. **COURSE DESCRIPTIONS:**

Catalog Description:

This course is for students returning for a third year to serve in the Volunteer Income Tax Assistance (VITA) program and prepare income tax returns for qualifying individuals at no cost. These returning students will have the opportunity to gain additional practical experience from preparing complex tax returns, as well as learning to be quality reviewers for the VITA program. These volunteers will receive 8 hours of review and update in income tax law and use of tax preparation software, as well as classroom training on quality review for Federal and California individual income tax returns.

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 apply the rules of taxation for VITA Advanced.
2. Using the proper formats, perform the calculations and explain the steps to to apply the rules of taxation for VITA Advanced.

5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**

Upon successful completion of this course, a student will be able to:

1. Terminology: Define commonly used terminology.
2. Apply Rules: Apply the rules of taxation issued by authoritative governmental entities.
3. Prepare Tax Forms: Prepare commonly required tax forms.
4. Ethics: Identify and analyze ethical standards issued by professional organizations.

6. **COURSE CONTENT:**

Lecture Content:

1. History of VITA
2. Current Federal regulations related to VITA
3. Completion of Federal tax forms related to VITA
4. Ethical responsibilities related to VITA
5. Ethics in tax preparation
6. Expected future developments related to VITA

Lab Content:

CSM VITA participants prepare income tax returns at the CSM VITA site.

7. **REPRESENTATIVE METHODS OF INSTRUCTION:**

Typical methods of instruction may include:

- A. Lecture
- B. Discussion
- C. Field Experience
- D. Observation and Demonstration

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.
- Preparation of real tax returns for VITA clients

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

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Course Originator: Rosemary Nurre