



El Camino College  
COURSE OUTLINE OF RECORD – Official

<b>Subject:</b>	BUS
<b>Course Number:</b>	563
<b>Descriptive Title:</b>	IRS Volunteer Income Tax Assistance Program (VITA)
<b>Division:</b>	Business
<b>Department:</b>	Accounting
<b>Course Disciplines:</b>	Accounting
<b>Catalog Description:</b>	<p>This noncredit course provides students with hands-on experience preparing tax returns through the Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) Program. Students will prepare individual income tax returns for low-income and other qualifying individuals. Students will learn to use tax software to accurately prepare and file federal and state individual income tax returns. Students will develop communication skills through interviews of taxpayers, explanations of tax return results and interaction with the community.</p> <p>The content of BUS 563, a noncredit course, is identical to the content of BUS 163, a credit course. BUS 563 shall be offered with BUS 163 as a dual-roster course.</p>
<b>Prerequisite:</b>	BUS 165C with a minimum grade of C OR equivalent IRS certification training
<b>Co-requisite:</b>	
<b>Recommended Preparation:</b>	Eligibility for English 1A
<b>Enrollment Limitation:</b>	
<b>Hours Lecture (per week):</b>	0
<b>Hours Laboratory (per week):</b>	6
<b>Outside Study Hours:</b>	0
<b>Total Course Hours:</b>	108
<b>Course Units:</b>	0
<b>Grading Method:</b>	No Grade
<b>Credit Status:</b>	Non Credit
<b>Transfer CSU:</b>	No
<b>Effective Date:</b>	
<b>Transfer UC:</b>	No
<b>Effective Date:</b>	
<b>General Education ECC:</b>	
<b>Term:</b>	
<b>Other:</b>	
<b>CSU GE:</b>	

	<b>Term:</b>
	<b>Other:</b>
	<b>IGETC:</b>
	<b>Term:</b>
	<b>Other:</b>
<b>Student Learning Outcomes:</b>	<p><b>SLO #1 – Tax Laws and Regulations</b></p> <p>Apply basic federal and California tax law as prescribed by the IRS VITA Program.</p> <p><b>SLO #2 – Professional and Ethical Conduct</b></p> <p>Adhere to professional and ethical standards pertaining to tax practice and taxpayers' private and sensitive information.</p> <p><b>SLO #3 – Tax Return Preparation</b></p> <p>Prepare basic federal 1040 and California 540 tax forms using tax software for low-income individuals that qualify for the IRS VITA program.</p>
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. Maintain professional and ethical requirements for tax preparers as prescribed by the VITA program.</li> <li>2. Determine the taxpayer's qualification for VITA services.</li> <li>3. Serve low- to moderate-income taxpayers' needs and understand the benefits to the community.</li> <li>4. Perform interviews with taxpayers to discuss tax each taxpayer's situation and develop relevant questions.</li> <li>5. Apply basic tax law to taxpayers with respect to income, deductions and credits.</li> <li>6. Prepare tax returns on IRS accepted software and electronically file tax returns with the IRS and the California Franchise Tax Board (FTB).</li> <li>7. Provide tax reporting information and explanations to the taxpayer</li> <li>8. Identify tax-planning opportunities and communicate to the taxpayer.</li> <li>9. Follow prescribed quality control procedures over the individual tax returns.</li> <li>10. Protect taxpayers' private and sensitive information.</li> </ol>
<b>Major Topics:</b>	<ol style="list-style-type: none"> <li>1. <b>Orientation (4 hours, lab)</b> <ol style="list-style-type: none"> <li>A. Hours of Operation</li> <li>B. VITA Program Requirements</li> <li>C. Professional Conduct</li> </ol> </li> <li>2. <b>Site Setup (4 hours, lab)</b> <ol style="list-style-type: none"> <li>A. Taxpayer Reception and Waiting Area</li> <li>B. Workstations for Volunteers</li> <li>C. Workstation for Supervisor</li> </ol> </li> <li>3. <b>Initial Assessment Interviews (16 hours, lab)</b> <ol style="list-style-type: none"> <li>A. Qualifications for VITA Services</li> </ol> </li> <li>4. <b>Taxpayer Interviews (32 hours, lab)</b> <ol style="list-style-type: none"> <li>A. Review Tax Documents</li> <li>B. Determine Income</li> <li>C. Determine Deductions</li> <li>D. Determine Credits</li> </ol> </li> <li>5. <b>Tax Return Preparation using approved tax software (36 hours, lab)</b> <ol style="list-style-type: none"> <li>A. Taxpayer Setup</li> <li>B. Input Income</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>C. Input Deductions</li> <li>D. Input Credits</li> <li>E. Printing</li> <li>F. Initial Review of Return</li> </ul> <p>6. <b>Quality control review (8 hours, lab)</b></p> <ul style="list-style-type: none"> <li>A. Peer Review</li> <li>B. Supervisor Review</li> </ul> <p>7. <b>Tax Return Finalization and Delivery (8 hours, lab)</b></p> <ul style="list-style-type: none"> <li>A. Discuss Final Return with Taxpayer</li> <li>B. File Electronically</li> <li>C. Maintain Records</li> <li>D. Follow Protocols for Privacy and Confidentiality</li> </ul>
<b>Total Lecture Hours:</b>	0
<b>Total Laboratory Hours:</b>	108
<b>Total Hours:</b>	108
<b>Primary Method of Evaluation:</b>	3) Skills demonstration
<b>Typical Assignment Using Primary Method of Evaluation:</b>	<p>Taxpayer is divorced, earned income from her employer was reported on form W-2. She has twin children that lived with her all year. Her sister, who is also a dependent, lived with her as well. She brought her 2019 &amp; 2020 returns with her as instructed, but not sure why; she withdrew money in 2020 from her retirement account and wishes to see if the income can be spread over a three-year period.</p> <p>Required:</p> <ol style="list-style-type: none"> <li>1. Complete a VITA intake form to determine if the taxpayer qualifies for VITA services.</li> <li>2. Review taxpayer's documents to determine income, deductions and credits.</li> <li>3. Input taxpayer's information using tax software.</li> <li>4. Print return.</li> <li>5. Submit the return for quality control review.</li> <li>6. Deliver final return to taxpayer.</li> </ol>
<b>Critical Thinking Assignment 1:</b>	<p>In a one-page paper, describe the most significant things you did or learned during the previous week's volunteer work. Possible things to include in your discussion are:</p> <ul style="list-style-type: none"> <li>• Number of clients served.</li> <li>• Number of tax returns completed.</li> <li>• Type of tax situations you worked on.</li> <li>• Complex client tax issues you encountered.</li> <li>• Client service issues you encountered.</li> <li>• How you handled each issue.</li> <li>• What assistance, if any, was needed from a supervisor.</li> </ul>
<b>Critical Thinking Assignment 2:</b>	<p>In a one-page paper, describe your responsibilities under the VITA Program Volunteer Standards of Conduct. Indicate whether you encountered any ethical issues, challenges or problems during your volunteer work that could represent a violation of the standards.</p> <ul style="list-style-type: none"> <li>• Explain how each situation would cause a violation of the standards.</li> </ul>

	<ul style="list-style-type: none"> <li>• Explain how you handled or resolved each situation.</li> <li>• What might you do differently if faced with the same problem in the future?</li> </ul>
<b>Other Evaluation Methods:</b>	Class Performance, Clinical Evaluation, Fieldwork, Homework Problems, Objective Exam, Quizzes, True/False
<b>If Other:</b>	
<b>Instructional Methods:</b>	Group Activities, Lab
<b>If other:</b>	
<b>Work Outside of Class:</b>	Course is lab only - minimum required hours satisfied by scheduled lab time
<b>If Other:</b>	
<b>Up-To-Date Representative Textbooks:</b>	
<b>Alternative Textbooks:</b>	
<b>Required Supplementary Readings:</b>	
<b>Other Required Materials:</b>	<p>IRS Publications:</p> <p>-PUBLICATION 4012 – VITA/TCE VOLUNTEER RESOURCE GUIDE (EBOOK IS AVAILABLE ONLINE AT <a href="https://www.irs.gov/pub/irs-pdf/p4012.pdf">https://www.irs.gov/pub/irs-pdf/p4012.pdf</a>)</p> <p>-PUBLICATION 4491 – VITA/TCE TRAINING GUIDE (EBOOK IS AVAILABLE ONLINE AT <a href="https://www.irs.gov/pub/irs-pdf/p4491.pdf">https://www.irs.gov/pub/irs-pdf/p4491.pdf</a>)</p> <p>-PUBLICATION 6744 – VITA/TCE VOLUNTEER ASSISTOR’S TEST/RETEST (EBBOK IS AVAILABLE ONLINE AT <a href="https://www.irs.gov/pub/irs-pdf/f6744.pdf">https://www.irs.gov/pub/irs-pdf/f6744.pdf</a>)</p> <p>–(OPTIONAL) PUBLICATION 4011 – VITA/TCE FOREIGN STUDENT AND SCHOLAR RESOURCE GUIDE (EBOOK IS AVAILABLE ONLINE AT <a href="https://www.irs.gov/pub/irs-pdf/p4011.pdf">https://www.irs.gov/pub/irs-pdf/p4011.pdf</a>)</p>
<b>Requisite</b>	Prerequisite
<b>Category</b>	sequential
<b>Requisite course:</b>	BUS 165C
<b>Requisite and Matching skill(s): Bold the requisite skill. List the corresponding course objective under each skill(s).</b>	<p><b>This course involves preparation of income tax returns using tax software. Students must trained and certified on tax preparation and the use of the software.</b></p> <p>BUS 165C - Interpret tax information on commercial tax preparation program.</p> <p>BUS 165C - Prepare accurate form 1040 for various individual taxpayers.</p>
<b>Requisite Skill:</b>	Equivalent IRS Certification Training
<b>Requisite Skill and Matching skill(s): Bold the requisite skill(s). if applicable</b>	<p><b>Equivalent IRS Certification Training:</b></p> <ol style="list-style-type: none"> <li>1. Interpret tax information on commercial tax preparation program.</li> </ol>

	2. Prepare accurate form 1040 for various individual taxpayers.
<b>Requisite course:</b>	
<b>Requisite and Matching skill(s): Bold the requisite skill. List the corresponding course objective under each skill(s).</b>	
<b>Requisite Skill:</b>	Eligibility for English 1A
<b>Requisite Skill and Matching skill(s): Bold the requisite skill. List the corresponding course objective under each skill(s). if applicable</b>	<p><b>This course involves reading college level textbooks, developing projects, and answering essay questions. A student's success in this class will be enhanced if they have these skills.</b></p> <p>Summarize, analyze, evaluate, and synthesize college-level texts. Write a well-reasoned, well-supported expository essay that demonstrates application of the academic writing process.</p>
<b>Enrollment Limitations and Category:</b>	22 students per semester
<b>Enrollment Limitations Impact:</b>	
<b>Course Created by:</b>	Sidney Porter
<b>Date:</b>	12/5/2022
<b>Original Board Approval Date:</b>	12/18/2023 effective SP 2024