

California University of Pennsylvania
Guidelines for New Course Proposals
University Course Syllabus
Department of Choose YOUR Department
UCC Approval date: 3/23/2020

A. Protocol

Course Name: Volunteer Income Tax Assistance
Course Number: ACC 320
Credits: 3
Prerequisites: ACC 218 **AND** permission of the instructor
Maximum Class Size (face-to-face): 25
Maximum Class Size (online): NA

B. Objectives of the Course:

Upon completion of the course, students should be able to:

- 1) Communicate income tax regulations in a clear and concise manner
- 2) Compile the information necessary from an income tax client to prepare annual federal and state income tax returns
- 3) Research common income tax questions and communicate the appropriate solution in both written and oral form
- 4) Appropriately organize and annotate source documents used in the preparation of income tax returns
- 5) Identify taxable sources of income and document that income accurately on both federal and state tax returns
- 6) Recognize appropriate tax deductions and credits and utilize that information to calculate an income tax liability and income tax position
- 7) Assess the accuracy of income tax returns using original source documents
- 8) Quantify the benefits provided by the VITA program on an annual basis

C. Catalog Description:

The focus of this class is service learning. Students will be afforded the opportunity to receive IRS certification while making a difference in their community. Students will prepare annual income tax returns for low income tax payers who qualify for the volunteer income tax assistance program (VITA). Before doing so, students must pass certification exams on tax law, as well as software usage. All returns prepared as part of this class will be subject to a quality review prior to being filed with the appropriate government agency.

D. Outline of the Course:

1. Complete appropriate IRS training and certification exams
2. Discussion on client confidentiality and etiquette
3. Preparation of tax returns
4. Written reflection papers
5. Paper and presentation on experience for future classes

E. Teaching Methodology:

- 1) Traditional Classroom Methodology
A variety of teaching methodologies may be used in this course, including but not limited to: lecture, assigned research, class discussion, reflection papers and group discussions. This class will rely heavily on experiential learning in a community service environment. The class will culminate with students preparing a written presentation and video documenting their experience to be used to prepare the next class.
- 2) Online Methodology
NA

F. Text

Appropriate VITA certification materials as approved by the IRS

G. Assessment Activities:

1) Traditional Classroom Assessment

Assessment activities will include, but not be limited to: participation in experiential learning, exams, quizzes, papers, discussions and presentations. Given the nature of this class, a significant portion of student assessment will come from student participation in tax preparation services. There is a final project for this class in which students will prepare a video presentation to document their experience for future classes.

2) Online Assessment

NA

H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: <http://www.calu.edu/osd>

I. Title IX Syllabus Addendum

Revised January 2020

**California University of Pennsylvania
Reporting Obligations of Faculty Members under Title IX
of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.***

California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, who is also the Special Assistant for EEEO (located in the Office of Human Resources, Dixon Hall 408, burnett@calu.edu, 724-938-5425.) The only exceptions to the faculty member reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Human Resources**, Dixon Hall 408, 724-938-4427
 - Policies can be found: <https://www.calu.edu/inside/faculty-staff/administrative-offices/human-resources/>
- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Natali Student Center 117, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232
- **Women's Center**, Natali Student Center 117, 724-938-5857
- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299
 - **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & **Dial *1**. (*Identify the situation as an emergency and an officer will be dispatched immediately.)

J. Supportive Instructional Materials, e.g. library materials, web sites, etc.

<https://apps.irs.gov/app/vita/>

Additional Information for Course Proposals

K. Proposed Instructors:

Any qualified instructor approved by the department of business and economics. Given that the instructor will be responsible for quality control of all prepared tax returns, the instructor should have some level of tax knowledge and will be required to achieve a reviewer certification through the IRS VITA program.

L. Rationale for the Course:

This course provides students with the opportunity to gain valuable experience in tax return preparation and obtain IRS certification, while making a positive impact in the community. Students will actively participate in the collection and organization of income tax related source documents and then will prepare actual income tax returns for qualifying taxpayers.

Course requires instructor permission because prior to preparing tax returns for low income families, the student must pass an IRS approved exam on both tax law and software usage. Those exams must be passed before the third week in January when tax preparation starts. The instructor will be responsible for maintaining adequate records indicating that the students in the course passed the appropriate IRS exams.

Class size is limited to 25 students because of level of interaction among the students, the professor and the community. The students will be working directly with low income tax payers who qualify for the volunteer income tax assistance program (VITA) in preparing their annual income tax return. The instructor will be responsible to perform a final quality review on each return before it is filed with the federal and state governments.

M. Specialized Equipment or Supplies Needed:

None

N. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each Spring

The course can only be offered in the spring semester during normal income tax filing seasons.

6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.

O. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

NA

P. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

Yes

Q. Approval Form

Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).