



CATALOG DESCRIPTION

Classroom training course for the interviewing of and income tax preparation low income clients under the I.R.S. Tax Help New Mexico program.

Prerequisites: None

Semester Offered: Fall, Spring

Common Student Learning Outcomes

Upon successful completion of San Juan College programs and degrees, the student will demonstrate competency in...

BROAD AND SPECIALIZED LEARNING

Students will actively and independently acquire, apply, and adapt skills and knowledge with an awareness of global contexts.

CRITICAL THINKING

Students will think analytically and creatively to explore ideas, make connections, draw conclusions and solve problems.

CULTURAL AND CIVIC ENGAGEMENT

Students will act purposefully, reflectively, and ethically in diverse and complex environments.

EFFECTIVE COMMUNICATION

Students will exchange ideas and information with clarity in multiple contexts.

INFORMATION LITERACY

Students will be able to recognize when information is needed and have the ability to locate, evaluate, and use it effectively.

INTEGRATING TECHNOLOGIES

Students will demonstrate fluency in the application and use of technologies in multiple contexts.

Student work from this class may be randomly selected and used anonymously for assessment of course, program, and/or institutional learning outcomes. For more information, please refer to the Dean of the appropriate School.

Course Learning Outcomes

Upon successful completion of the course, the student will be able to...

1. Acquire an appreciation and understanding for the existence of the Volunteer Income Tax Assistance (VITA) Program and the benefits it provides to eligible taxpayers.
2. Develop knowledge regarding the requirements for utilization of various tax forms.
3. Gain an understanding of the basic tax law regarding filing status, person and dependency exemptions, reportable income, allowable deductions and available tax credits.
4. Develop utmost personal and professional interview skills in an environment that demands confidentiality issues at all levels.
5. Study the steps and procedures involved in the actual preparation of simple individual tax returns for the low-income public to be provided free of charge.
6. Understand tax software and its usage in the preparation and filing of basic tax returns.

SPECIFIC LEARNING OUTCOMES

Related General Learning Objectives and related Common Student Learning Outcomes are shown in parenthesis at the end of each Specific Learning Outcome. Upon successful completion of the course, the student will be able to ...

1. Understand the basis for the development of the Volunteer Income Assistance (VITA) Program, along with its continual improvement, current success and status (1) (BSL, CT).
2. Gain a renewed sense of personal awareness regarding the benefits of providing volunteer services to the public (1) (BSL, CT).
3. Determine the proper Federal tax form (1040EZ, 1040A or basic 1040) to be used by individual taxpayer (2) (BSL, CT).
4. Determine the proper State tax form(s) to be used by the individual taxpayer and follow the instructions provided for preparation (2) (BSL, CT).
5. Recognize and learn how to apply the basic rules and requirements for arriving at personal and dependency exemptions and filing status (3,) (BSL, CT).
6. Recognize and learn how to apply the basic rules and requirements for allowable deductions and the utilization of available tax credits (3) (BSL, CT).
7. Recognize and learn how to apply the basic rules and requirements for allowable deductions and the utilization of available tax credits (3) (BSL, CT).
8. Obtain an increased awareness of the importance of maintaining a neat, courteous, confidential, comfortable, professional and overall ethical environment at all times while assisting the clients (4) (BSL, CT, C, CCE).
9. Develop utmost personal and professional interview skills to efficiently and effectively obtain the required information for complete and accurate tax returns (4) (BSL, C, CCE).
10. Acknowledge the importance of providing a fee service with high quality as a priority (1, 4) (BSL, CT, C, CCE).
11. Understand the steps and procedures involved in the actual preparation (both manual and electronic) of tax returns and the necessary follow-up activities to include recordkeeping (5, 6) (BSL, CT, IT).
12. Learn skills related to the review of tax returns prepared by others to ensure both accuracy and completeness (5, 6) (BSL, CT, C, IT).
13. Successfully pass VITA proficiency examination at the end of the course in order to gain required certification to participate in the preparation of tax return applicable to the VITA programs (All Inclusive)