



## CATALOG DESCRIPTION

The practical application of interviewing and income tax preparation functions for low income clients is performed by students under the IRS and/or Tax Help New Mexico Program.

Prerequisites: ACCT 230

Semester Offered: 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 enhanced appreciation and understanding (via applicable experience) for the existence of the Volunteer Income Tax Assistance (VITA) Program and the benefits it provides to eligible taxpayers.
2. Apply prior knowledge regarding the requirements for utilization of various tax forms.
3. Apply prior understanding of the basic tax law regarding filing status, personal and dependency exemptions reportable income, allowable deductions and available tax credits through actual tax preparation procedures.
4. Continue to develop and practice utmost personal and professional interview skills in an environment that demands confidentiality issues at all levels.
5. Prepare simple individual tax returns for the low-income public to be provided free of charge using the appropriate step and procedures.
6. Utilize understanding of tax software 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. Participate in the Volunteer Income Assistance (VITA) Program serving as a contributor towards its continual improvement and future success.
2. Experience the personal satisfaction achieved from providing volunteer services to the public.
3. Determine the proper Federal tax form (1040EZ, 1040A or basic 1040) to be used by the individual taxpayer.
4. Determine the proper State tax form(s) to be used by the individual taxpayer and follow the instructions provided for preparation.
5. Recognize and apply the basic rules and requirement for arriving at personal and dependency exemptions and filing status.
6. Recognize and apply the basic rules and requirement for reportable income and exclusions.
7. Recognize and apply the basic rules and requirement for allowable deductions and the utilization of available tax credits.
8. Maintain a neat, courteous, confidential, comfortable, professional and overall ethical environment at all times while assisting the client.
9. Continue to develop utmost personal and professional interview skills to efficiently and effectively obtain the required information for complete and accurate tax returns.
10. Adhere to importance of providing a free service with high quality as a priority.
11. Apply 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.
12. Review tax returns prepared by others to ensure both accuracy and completeness.
13. Practice and exhibit strong work ethics by adhering to the time schedule established by the VITA Program coordinator in order to assure successful participation and completion of the course (All Inclusive)