

NOTE: syllabus is subject to change at any time due to funding, staffing, IRS, or FTB issues

California State University, San Bernardino
Department of Accounting & Finance
VOLUNTEER INCOME TAX ASSISTANCE PROGRAM
ACCT 575/ACCT 595D

INSTRUCTOR: Taewoo Kim, Ph.D.

DAY & TIME: SEE schedule, p. 4-5 (WINTER 2019)

OFFICE: JB-437 VITA Office: JB-436

MAILBOX: JB-459

Assistant Coordinators: Ellen Rose & Kathy Johnson

Administrative Assistant: Betzy Kritzberg

Websites: <https://jhbc.csusb.edu/business-community/volunteer-income-tax> &

OFFICE HOURS: TBA

OFFICE PHONE: 909-537-5719 **Do not give this to clients**

FAX: 909-537-7514

VITA message-only phone: 909-537-3992 for clients

VITA e-mail: vita@csusb.edu for everyone

<http://blackboard.csusb.edu>

PREREQUISITES: There are no prerequisites for the program, except a strong desire to assist those in need of our services. NO prior tax or accounting experience is needed. The program is open to all majors; no prior business courses are needed.

COURSE DESCRIPTION: The VITA program offers a comprehensive course of study and practical application of basic Federal and State income taxes. The program consists of:

- 1) IRS online study and testing to be completed before the first-class meeting,
- 2) In-class lecture and simulation on Saturdays, and
- 3) Several full days of community service, using skills learned in the course.

During the course, students research and analyze current tax issues, interview a diverse group of real taxpayers, prepare real returns for electronic filing, and respond to immediate feedback. Students work as tax preparers in a controlled setting under the supervision of a CPA or licensed tax preparer. The VITA program introduces students to topics applicable to lower income (under **\$66,000**) and elderly taxpayers. Students learn practical accounting and tax skills and procedures, while providing a valuable service to the low income and elderly of the community. Students may earn 4 units of credit. Days of participation will vary by type of enrollment (see webpage for required days of service).

COURSE OBJECTIVES: After completing this program, successful students will be able to:

1. Analyze and interpret data gathered from various sources
2. Research a variety of personal income tax issues
3. Prepare accurate Federal and State income tax returns
4. Fully document sources of all information used on returns
5. Use their newly acquired skills for the benefit of the community
6. Accurately enter tax return data in tax software
7. Respond appropriately to tax software diagnostics and supervisors' review notes

Students will also:

1. Develop communications skills through presentations and interviews with taxpayers of diverse backgrounds
2. Work with a CPA or licensed tax preparer
3. Enhance their resumes (employers recognize the quality of this program)
4. Use technology to expand their knowledge and increase efficiency
5. Receive a Certification of Completion from the IRS

REQUIRED COURSE MATERIALS:

The **IRS and FTB provide** all texts, forms, and software at no charge.

Title: VITA Volunteer Manual, Author: Internal Revenue Service

Title: IRS Individual Tax forms and instructions, Author: Internal Revenue Service

Title: Your Federal Income Tax, Pub. 17, Author: Internal Revenue Service

Title: California VITA Volunteer Manual, Author: Franchise Tax Board

Title: California Individual tax forms and instructions, Author: Franchise Tax Board

Supplemental course materials are provided by the instructor.

Students only need to provide: Enrollment fee, supplies (scrap paper, pencils, **black** (NOT blue) ink pens, **yellow** highlighter, erasers, calculator, patience, AND **EFFORT**. *(You may want to bring a stapler, staples, scissors, and a small pencil sharpener. Each site will have these available, but the site's supplies cannot be kept at your individual work station.)*

COURSE FORMAT AND METHODS OF INSTRUCTION:

Before the first class meeting on **January 12**, you **MUST** complete the IRS certification process, expected to be available in November 2018. The certification process includes Volunteer Standards of Conduct—Ethics (VSC) (training and certification, including intake/interview and quality review process) and Link and Learn interactive e-learning tool (training and certification, Advanced (for returning students or supervisors) level, including tax topics, case studies, and interview simulations). Minimum passing scores have been established by the IRS. You will receive an email containing instructions for submitting proof of your certification. Not only returning students and supervisors, but also new volunteering students, must complete training and certification at the **advanced** level. You'll be surprised how much you learn the second or third time around. Contact your instructor if you have questions.

Discussion forums will be available in Blackboard after the first class. You are strongly encouraged to post questions and answer other students' questions about the material but must complete your own testing. NOTE: The test questions change a little each time you attempt the tests. You are allowed 2 attempts per username. If you need more attempts to pass a test, you may set up another user, but if you do that, you will have to start again with VSC. Due dates are the same. **If you have questions about Link and Learn, you can reach VITA by email at vita@csusb.edu. VITA email will be checked regularly during the Winter Break.** Students may not begin to prepare actual tax returns until all parts of the exam are passed with minimum scores established by the IRS (approx. 80%). Note: ***You may use any reference materials you need, but may not consult with any other person while completing or checking the test. In class and at the sites you will need to use hard copies of reference materials, NOT electronic copies. You will work more efficiently if you have practiced using hard copies.***

Link & Learn is the Federal training system; the Franchise Tax Board (FTB, for California tax returns) site is usually available by mid-January. The link and due date for completion of the state certification will be posted in Blackboard as soon as it becomes available. You should solve Link & Learn exercises by hand, and not rely on the Practice Lab software, because all live returns will be prepared by hand before data is entered on the computers. Your knowledge must extend beyond mere data entry. Complete the state certification after you have completed the federal certification process.

On-campus class sessions will be conducted with the assumption that you have completed and understand the materials covered in Link and Learn, and will focus on VITA procedures rather than on individual tax topics. Substantial time will be devoted to simulations and practice returns using the materials and software that we use on site. On **January 26** and **February 2**, students will perform applications and practical analysis of federal and state tax law, preparing Federal and State income tax returns and entering the data in the tax software that will be used at the sites. Since January 19 is a University holiday, and the campus will be closed, there will be a VITA-related homework assignment to be turned in at the beginning of the 2nd class on **January 26**.

At the sites, beginning in February, students prepare Federal and State income tax returns, for both current and past years, for lower income and elderly taxpayers. Tax preparation services will be offered on Fridays and (mostly) Saturdays. Opening day is February 8 (for Campus site) and February 9 (for Fontana & Library sites), 2019.

Continue to review and practice at home or campus between classes. The better prepared you are for the 2nd class, the sooner you can leave on that day. **THIS IS VERY IMPORTANT!!!** Review the materials, practice doing manual returns using the 4491-W workbook available online through Link & Learn. You are going to be dealing with real people's finances. You owe it to them to be as well prepared as possible. Talk to your classmates and bore your family about topics you find interesting or challenging. Clarify with all coordinators if necessary.

Use the Practice Lab at <https://vita.taxslayerpro.com/IRSTraining> (password is TRAINPROWEB, all caps) to familiarize yourself with the Taxslayer software we will be using to file returns. This online practice will give you a head start on Saturday, Feb 2. The FREE VITA materials have been ordered and all registered students will be notified by email when materials are available for pickup in JB-436/437/440.

METHOD OF EVALUATION:

Grades are based on demonstrated proficiency in subject matter by problem solving, projects, error rate, as evidenced by the quality control procedures (instructor rated and IRS rated), participation and examinations. Emphasis is placed on the development of critical thinking and communication skills, both written and verbal. Note: Your grade starts out as an A. You may earn extra points through additional work (administrative and/or preparation), or lose points by not completing your tasks, i.e., showing up late for class, prep time, or error correction. The majority of students in the past have easily earned an A.

How to get an A in this course:

1. Pass the IRS/FTB standardized tests and turn in certificates on the due dates, and
2. Complete all administrative duties, as required, and
3. Complete your volunteer tax preparation hours as scheduled/rescheduled with no unexcused **absences** or **tardies** and
4. Fix all errors (yours or your clients') by the deadline, and
5. Assist with **marketing** the program, Jan - Apr. Sign up required.

Tardy is defined as up to 15 minutes later than the scheduled report time, longer is an absence. Remember that taxpayers and your co-workers are depending on you! **Absence** is defined as more than 15 minutes later than the scheduled report time, or leaving early without prior approval.

Everyone in the class is expected to help with **marketing** and **flyer distribution**. Think of how you can help; we will discuss this during the first class.

How to get an F in this course:

1. Fail the tests, OR
2. Screw up in two or more of the following ways:
 - Fail to complete all administrative duties, if required, OR
 - Fail to complete simulations and computer training by the deadlines, OR
 - Fail to correct errors promptly, OR
 - Disregard your duty of confidentiality, OR
 - Accept payment from a taxpayer, OR
 - Stop attending the course without returning your course materials, OR
 - Fail to complete your volunteer tax preparation hours as scheduled/rescheduled, OR
 - Fail to conduct yourself in a professional manner, OR
 - Commit other egregious acts of comparable magnitude.

Note: If you earn an "F" in any of these ways, you will not be allowed to continue to participate in the VITA program.

How to get a W in this course:

Return your course materials. Follow the procedure for dropping classes in the Winter Class Schedule.

How to get out of the course with no record of your enrollment:

Return your course materials. Drop the course on or before the university's scheduled drop date.

Note: There is no penalty for approved schedule changes. To erase an absence you must make up your time, plus work an additional day. Emergencies are handled on a case by case basis and must be documented. (i.e., surgery, death in the immediate family, etc.). If it is reasonably foreseeable, it's not an emergency.

You may trade or reschedule your prep hours in advance without penalty. Finding a replacement is the volunteer's responsibility, not the instructor's.

Note: We need donated pencil sharpeners, binder clips, small and medium post-it notes, cases of 20 lbs white paper, rolls of paper towels, bottles of spray cleaner, standard sized staplers, pairs of scissors, primary colored file folders, reams of colored paper for flyers, Kleenex, a broom, and dustpan. If you can contribute any of these items, please bring them to the instructor. We also need free photocopies, so if you have an employer who will donate copies, let your instructor know, our budget is very tight.

CLASS SCHEDULES*¹:

Date & Time	Classroom(s)	What to bring	What to do in class
1/12 (Sat) 9am-6pm (<i>lunch break</i> , noon-1pm)	JB102	<ul style="list-style-type: none"> ▪ <u>Signed Form 13615</u>^{*2}, showing that you have passed the VSC and Advanced Tests. Print form 13615 BEFORE class (Form is DUE at 9am). ▪ <u>Tax Prep Request Form</u>^{*3} ▪ Calculator, paper, pencil, all VITA materials, highlighter, eraser, black ink pen, etc. 	<ul style="list-style-type: none"> ▪ Distribution of additional VITA materials ▪ Overview of VITA ▪ Review of various income tax topics and worksheets ▪ Procedures
1/26 (Sat) 9am-?	JB257 & JB138	<ul style="list-style-type: none"> ▪ Calculator, paper, pencil, all VITA materials, highlighter, eraser, black ink pen, etc. Optional: water or other beverage in a sealable container, lunch that won't make a mess. ▪ <u>A completed take-home assignment</u> (DUE at 9am on 2/2) 	Three tax return simulations ^{*4} (No electronic reference)
2/2 (Sat) 9am-5pm	JB141, 143 & 257		Software training ^{*5} with the previous three tax return simulations
2/8/ (Fri) – 4/13 (Sat)	Fontana, Library & Campus	VITA materials	Serve the community!

^{*1} Do not take anything or bring any food or drink with you unless you will clean up after yourself. Remember you are part of the CSUSB VITA team. Please do not embarrass the team. You may want to bring bottled water, juice, or soda. (must be bottled, with a secure top--no cans, coffee cups, or anything else that will spill if tipped over.)

^{*2} You **MUST** complete the Link & Learn online test **BEFORE** the first class on Jan. 12, 2019. Link and Learn includes Military, International, Puerto Rico, and Foreign Student sections. Ignore these parts. We cover the Advanced level (Basic level content is included in the Advanced level course). Everyone will complete the **ADVANCED SECTION** and the **VOLUNTEER STANDARDS OF CONDUCT TEST ON LINK & LEARN**.

^{*3} All **preparers** and supervisors must request tax prep hours by submitting a completed **Tax Prep Request form** (hard copy sent out thru email) to VITA no later than **the first day of class, 1/12/2019**. The Tax Prep Request form will be available on Blackboard prior to the first class. Prep requests submitted after 9 AM on January 12, will be considered after all timely requests have been processed. Failure to submit a prep request will result in the instructor scheduling you to work without regard to your personal preferences. Note: you may submit a change request should you need to make a change before the final schedule is published.

^{*4} You may use any printed references you expect to bring to the site. You may not use electronic reference material for this assignment. Come prepared to do your own work. You may ask questions of experienced room supervisors during the tax return simulations, just as you would at your VITA site. You may leave as soon as you have correctly completed all three returns. Tax return simulations may be continued for those who did not complete the assigned returns **by 6 pm** as necessary. All remaining students, if any, will be consolidated into one lab room. If you are unable to finish the paper returns by 8 pm, you should consider whether you are sufficiently motivated and prepared to continue in the VITA program. You may want to discuss your options with the instructor.

^{*5} One return at a time, you will input each of the previous week's returns, prepare complete tax packages for your three clients and submit your documentation as if the returns were ready to be electronically filed with the IRS. You must finish one client before you move on to the next, as you will at the VITA site. Each student is expected to do his or her own data entry on the computers. **This is not a group exercise**. If you have a question, ask a room supervisor, not a fellow student. You get better and faster with practice, which means if you practice online beforehand, you will finish faster in the lab. Help is available in the classroom and at the site. All students should be able to complete the computer work **by 5pm**. If you are not finished with the software training by 5 pm, you should consider whether you are sufficiently motivated and prepared to continue in the VITA program. You may want to discuss your options with the instructor.

SCHEDULES AT SITES:

You will volunteer on Fridays and Saturdays. Extra volunteer service may be available. All volunteer service must be completed at **CSUSB VITA sites**, not on your own or at other programs' sites. All preparers must schedule preparation hours spread over the entire tax season (through April 15). This means some preparation hours must be scheduled after the end of Winter quarter. A Tax Prep Request form will be sent out thru email, to be turned in at the beginning of the first class. Set-up/tear down time (approx. 30 min. each) is required of all students and is included in the prep time.

SITE	DAY	TIME*	Max Preparers per day
Campus (2/8 – 3/15 only)	Fri	9:30-4:30	8
Fontana Boys and Girls Club	Sat	8:30-4:30	20
Feldheym Library	Sat	9:30-5:30	20-35

*Time includes setup and tear down time.

Set-up includes cleaning and arranging the rooms in order to accommodate clients and preparers. A waiting area, an interview/preparation area, quality control area, and computer processing area are assigned to VITA for tax season.

Under the supervision of a CPA and/or experienced tax preparer, students interview taxpayers, analyze the information presented and decide on a course to pursue. Students will answer questions, ask questions, research unfamiliar topics, and prepare current and prior year tax returns for the client. As students gain experience, they are encouraged to assist the site supervisor with quality control.

All returns will be reviewed at the site and again before e-filing. You are required to correct any errors made on a return you prepare whether the error is your fault or not. If you prepare returns on Friday (Saturday), you must be available to correct errors on the following Monday (Monday or Tuesday) (if you want an "A" in the course). If you don't want an "A" in the course, you should consider whether you are sufficiently motivated to participate in VITA. You will be notified via email if you need to correct a return. You are responsible for checking email often. If you are notified to correct a return, you are expected to promptly confirm the day and time you will appear at the VITA offices to do so.

NOTE: Nearly all early returns require correction of minor procedural errors. Most later errors are taxpayer error, not preparer error, but corrections are still the responsibility of the preparer. Remember, April 6th & 13th are the busiest days for last minute tax filers. You are **NOT** recommended to get the days off from work on the two days.

VOLUNTEER RECOGNITION CEREMONY (TBA):

About 2-3 weeks after the last return is completed, and after the last supplies are put away, we will meet for a volunteer recognition ceremony where refreshments will be served. Certificates will be presented to all of participants. Attendance is optional, but we hope you will attend to share stories. If you don't get your certificate at the party, you may pick it up in JB 437, during office hours, any time before the end of Spring quarter.

QUESTIONS?

Take advantage of the instructor's office hours or e-mail VITA (vita@csusb.edu). All e-mail messages will be answered promptly.

2019 VITA Agreement

AS A VOLUNTEER, I UNDERSTAND THAT I WILL:

1. Be on time for all VITA activities, including: class, set up time, prep time, “fix a return time.” unless arranged in advance (must have email confirmation).
2. Follow the VITA dress code policy.
3. Follow the VITA Code of Conduct.
4. Assist taxpayers with Federal and California returns for tax years 2015, 2016, 2017, and 2018 only.
5. Treat all client information as confidential.
6. Identify all returns with “VITA” site ID number, preparer initials.
7. Make a complete entry on a Volunteer Assistance Worksheet each time service is given.
8. Refer taxpayers with complicated questions or returns to the IRS or private professional service (but not recommend a specific tax preparer or service).
9. Quality review all returns prepared under VITA Assistance.
10. Remind taxpayers, if necessary, that assistance is FREE.
11. Decline offers of payment.
12. Be prepared for all classes and tax preparation.
13. Bring calculator, paper, all class books and materials, black pens, pencils, yellow highlighter, and an eraser to all sessions.
14. Attend all sessions.
15. Successfully complete the exams as scheduled.
16. Schedule and complete at least 8 days of on-site tax preparation.
17. Turn in complete and accurate Volunteer Assistance Worksheet at the end of each tax prep day worked.
18. Be courteous during all VITA activities.
19. Exhibit professional behavior and manners during all VITA activities.
20. Notify VITA in writing via email of any changes to scheduled VITA activities at least 72 hours in advance. (Exceptions will be made for extreme emergencies, documentation is required. Make-up provisions are stated in the syllabus.)
21. Sign in and out of all VITA activities.
22. Participate in all VITA activities including class, prep, and fix it time. Note this may include interviews, videos, and pictures.
23. Return the VITA Training Manual no later than April 19, 2019.
24. ***Check my student e-mail account and blackboard at least every day and respond promptly to messages.***

AS A VOLUNTEER, I UNDERSTAND THAT I WILL NOT:

1. Prepare complicated returns (beyond the scope of VITA, as determined by site supervisor and IRS guidelines).
2. Distribute tax forms to the public (VITA has a limited supply).
3. Answer technical questions for which I have not been trained.
4. Refer taxpayer to any one particular practitioner or firm.
5. Accept pay or compensation for providing tax assistance or preparing tax returns.
6. Be late or miss any VITA activities (see syllabus for tardy or absence makeups).
7. Remove any VITA forms or supplies from the site without permission from site supervisor.

I also agree to return all class materials distributed to me to the instructor should I be unable to complete the course or course requirements. I also understand that failure to complete all VITA requirements during the current tax season will result in a grade of F. A grade of Incomplete is not an option for this class. NO exceptions to this IRS rule.

Print name: _____ Date: _____
 Signature: _____

Return one completed form to the instructor no later than the end of the second class session. Keep a second copy for your records.