

**RARITAN VALLEY COMMUNITY COLLEGE  
ACADEMIC COURSE OUTLINE**

**ACCT 226 VOLUNTEER INCOME TAX ASSISTANCE (VITA)**

**I. Basic Course Information**

A. Course Number and Title: ACCT 226 – Volunteer Income Tax Assistance (VITA)

B. New or Modified Course: Modified

C. Date of Proposal: Semester: Fall Year: 2016

D. Effective Term: Spring 2017

E. Sponsoring Department: Business and Public Service

F. Semester Credit Hours: 3.0

G. Weekly Contact Hours:     5.0                   Lecture: 1.0  
  Laboratory: 4.0  
  Out of class student work per week: 2.0

H. Prerequisites/Corequisites: none

I. Laboratory Fees: None

J. Name and Telephone Number or E-Mail Address of Department Chair at time of approval: Anne Marie Anderson, annemarie.anderson@raritanval.edu

**II. Catalog Description**

The VITA program provides low to moderate income taxpayers assistance in the preparation of their tax returns. Students receive Internal Revenue Service (IRS) training to help prepare tax returns in the local community. Once training is completed, students must pass the IRS's written examination to become VITA certified and complete the required staffing hours during tax filing season. Emphasis is on the application of current tax law, communication skills, and community service. Course is offered in the Spring semester only.

### III. Statement of Course Need

- A. This course is designed to apply tax principles to actual tax returns through the IRS's VITA program. Students are learning practical application of their knowledge of individual taxation while helping low to moderate income taxpayers in the community. Employers in the accounting profession highly value the practical experience gained through individual tax return preparation.
- B. This course will be in a computer lab because the tax returns must be prepared online using IRS approved software.
- C. This course may transfer as a business elective or accounting program elective. This course would not transfer as a program requirement at AACSB accredited business schools.

### IV. Place of Course in College Curriculum

- A. Free Elective
- B. Business Elective
- C. This course is a requirement for the Tax Preparer Certificate.
- D. To see course transferability: a) for New Jersey schools, go to the NJ Transfer website, [www.njtransfer.org](http://www.njtransfer.org); b) for all other colleges and universities, go to the individual websites.

### V. Outline of Course Content

- A. Review VITA program topics
  - 1. Current tax law changes
  - 2. Filing Basics
  - 3. Taxable Income
  - 4. Adjustments to Income
  - 5. Deductions
  - 6. Credits
  - 7. Amended and Prior Year Returns
- B. Pass VITA Preparer Exam
- C. Use IRS Tax Preparation Software
- D. Prepare Research Paper on Tax Topic

### VI. General Education and Course Learning Outcomes

#### A. General Education Learning Outcomes:

**At the completion of the course, students will be able to:**

- 1. Synthesize and evaluate given financial information (GE-NJ IL, \*).
- 2. Identify and research tax issues. (GE-NJ4)
- 3. Produce accurate tax returns. (GE-NJ2)

## **B. Course Learning Outcomes:**

**At the completion of the course, students will be able to:**

1. Conduct tax interviews with clients and parse relevant information.
2. Research tax issues and communicate with clients and supervisors.
3. Prepare tax returns using online tax software.
4. Deliver completed tax return for client review and filing.

(\*Embedded critical thinking)

## **C. Assessment Instruments**

1. exam (required)
2. research papers (required)
3. computer programs

## **VII. Grade Determinants**

- A. projects
- B. tests (required)
- C. presentations
- D. research papers
- E. computer programs

Modes of Teaching and Learning

- A. lecture/discussion
- B. small-group work
- C. computer-assisted instruction
- D. guest speakers
- E. laboratory
- F. student oral presentations
- G. simulation/role playing
- H. student collaboration
- I. independent study

## **VIII. Texts and Materials**

- A. internet sources
- B. other computer-based sources
- C. other

Please Note: The course outline is intended only as a guide to course content and resources. Do not purchase textbooks based on this outline. The RVCC Bookstore is the sole resource for the most up-to-date information about textbooks.

## **IX. Resources**

Computers with internet resources.

## **X. Honors Option**

N/A