

ACCT 145 – On-line Class: Individual Income Tax

Welcome to Accounting 145, Individual Income Tax. My name is Mike Deschamps and I am the instructor for this course. This course has a variety of uses for you as a student, from assisting you to becoming a **Registered Tax Return Preparer**, to meeting the requirements for an Associates Degree or a Certificate here at MiraCosta College, **to helping you to prepare for the IRS's Enrolled Agent exam**. Whatever your goals are for this course, my goal at the end of the semester is for you to feel comfortable with this information and have a working knowledge of how to prepare a tax return.

I want you to be successful in this class and, to achieve that goal, you will have to be proactive in your approach to the material. If at anytime you are feeling lost and are struggling with the subject matter, come see me or e-mail me with your questions or concerns or sign up for a tutor in the accounting lab, they are free! (**they offer on-line tutoring as well**) I also encourage you to study with other tax students, exchange e-mail addresses and phone numbers. This way if you miss a topic, you can call or e-mail someone regarding notes, instructions, assignment changes, etc. I want you all to do well in this class, but you need to take the initiative if you are having some difficulty with the material. Don't wait until after a quiz or exam to tell me you're having problems; let's work on it before the quiz or exam to ensure a successful testing experience.

"The hardest thing in the world to understand is the income tax." - Albert Einstein

Course Description

145 Individual Income Tax 4 Units

Prerequisites: None

Lecture 4 hours. (0502.10)

This course covers the tax concepts that affect most individuals. At the completion of this course, students will be able to prepare a 1040EZ, 1040A, 1040, 540_2EZ, 540A, and a 540 tax form using Federal and California tax forms and/or tax software. Students will recognize the social, economic, and political factors that Congress considers when they create tax law. Students will also be able to utilize tax planning skills for preparing current and future tax returns.

Course Details

CLASS MEETING TIMES: On-line; **Class section #1263**

BLACKBOARD: We will be utilizing 'Blackboard' for accessing general announcements, **and as this is an on-line class**, a significant amount of course content and for class discussion and communication. You can use blackboard for viewing these items. Blackboard is available at: <http://blackboard.miracosta.edu>. The class website will be available during the first week of class.

In addition to the coursework that will be required on-line, I will communicate through the website a variety of information including schedule changes, extra credit assignments, and other pertinent information. The class website is not only an integral part of this class, but it will also be an important tool in helping you to succeed in this class and I strongly encourage you to utilize it.

The class website will also include numerous items to help you succeed in this class such as class lecture notes, power point presentations, videos, sample quizzes and problems, and links to other sites that may be of interest to you. **It is a requirement of this course that you login to the website and enter your correct e-mail information.** I will communicate through the website a variety of information including schedule changes, extra credit assignments, and other pertinent information. The website can be an important tool in helping you to succeed in this class and I strongly encourage you to utilize it. I am also very interested in your thoughts about how to make the web-site more interesting and informative; so please, if you have an idea, let me know.

Course Objectives & SLO's

COURSE OBJECTIVES: In this first individual income tax class, the student, upon completion of the course, will understand and be able to apply:

1. The general scope of US and California tax structures as it applies to individuals and the conformity and differences between the two.
2. Who must file a tax return?
3. Filing status.
4. Inclusions in and exclusions from gross income.
5. Exemptions and deductions.
6. Itemized deductions and the appropriate forms to be used.

7. Income – classification & appropriate forms.
8. Expenses – classification & appropriate forms.
9. Schedule C and other related business forms.
10. Schedule E and other related forms.
11. Tax credits.
12. Special California income tax preparation issues.
13. Special Topics – taxpayer penalties, nonresident and alien issues, legislative update.
14. Developing tax research skills.
15. Fundamentals of the most widely used tax preparation software.
16. The requirements for obtaining and keeping current the Registered Tax Preparer's Certificate from the State of California, as well as the new federal requirements for tax preparers.

STUDENT LEARNING OUTCOMES: SLOs are statements of expectation that clarify what students should know and be capable of at the end of instruction as a result of a faculty's interaction with them. For this class, the following are the expected SLO's:

1. Prepare a federal income tax return in proper form according to current federal tax rules and regulations.
2. Prepare a California income tax return in proper form according to current California tax rules and regulations.
3. Research and analyze a specific tax situation to develop and communicate proper tax treatment.

The measurement of the SLO's for this class is done via the class project(s), which is discussed later in the syllabus. You have the right to expect to be able to master the class SLO's provided that you have made a diligent and committed effort to the requirements for this class.

Instructor Information

Professor Mike Deschamps

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Fax: (760) 795-6770

Email: mdeschamps@miracosta.edu

OFFICE HOURS: Oceanside Campus: Tues. 1:00pm – 2:00pm
 Thur. 1:00pm - 2:00pm
 Mon. 8:00pm – 9:00pm

On-line

My preferred method of communication is e-mail, but I do return phone messages as well, and I make every effort to respond to all messages within 48 hours.

This is my eighth year here at MiraCosta College and previous to coming here I was a full-time instructor for eight years at Chaffey Community College in Rancho Cucamonga, CA. I have also taught at San Diego City College, National University, San Diego State University, College of the Redwoods, and Rio Honda Community College, as well as having taught CPA review for a number of years. I love teaching at the community college level and I guess one reason is that I am a product of the community college system. I attended San Diego City College and it was one of the most rewarding experiences of my life. Not only did I go to school there, but I was also able to work there throughout my undergraduate career. I was a peer counselor in the EOPS program as well as a tutor for accounting and business. The other reason that I love teaching at this level is the opportunity to help mentor students into believing in themselves and their abilities and in finding a career path that will work for them.

Course Materials

TEXT AND RELATED MATERIALS:

1. **Required - *Fundamentals of Taxation* – Cruz, Deschamps, et al; McGraw-Hill Publisher, 9'th edition, ISBN: 9781259878732 (this is the special ISBN for the MiraCosta College Edition, **which includes the Connect HW code**).(Note: the price of this book, with the software, is approximately \$123.00 plus tax in the MCC bookstore)**
2. **Tax Act software** which is included with the book when you purchase it new.
3. There will be additional reading from ***Federal Publication 17***, the ***California State Tax Booklet*** and the ***California 2014, 540 and 540A Personal Income Tax Booklet***, as well as additional items, **all of which will be available on-line at the class Blackboard site.**

Note on the textbook – We have worked with the publisher and the bookstore to get the best possible price for you at the MiraCosta College bookstore, and they do ship.

If you cannot buy the book during the first week of class, there will be several copies at the reserve desk in the Library at both the Oceanside and San Elijo campuses.

Course Content

MODE OF INSTRUCTION: This course will be conducted on a lecture, discussion, tasks, and problem-solving basis. I will include audiovisual and computer demonstrations that are relevant to the material being covered. **Your active participation in this class is a vital element of the learning process.** In order to encourage class discussion, **Discussion Boards assignments will be an integral part of the curriculum.** Because of the very nature of the material, subject areas will be introduced and then woven through the subsequent material so as to increase your awareness and skill in dealing with them.

CHAPTER LECTURES: I expect you to look over the assigned chapter in the text and the relevant publication sections prior to the start of the discussion of each lesson. This will help you to grasp some of the more technical material that will be presented during the course of the class. This is a very technical class that will cover a great deal of material over the semester. You are encouraged to stay current in order to ensure your success. Also, feel free to post any articles or news reports that are relevant to the topics being covered in a chapter. This will not only enhance the class participation portion of your grade but will help to make the topic more interesting for us all. **Again, because all of the class is presented on-line, you will need to make a concerted effort to keep up with the material.**

HOMEWORK: In tax, new concepts build upon those that have come before. It is essential that you **keep current** in this course. There will be a HW assignment for every chapter and **HW assignments will be collected graded throughout the semester and their total score will make up your assigned grade for this portion of the class.** Failure to complete homework assignments may result in your grade being lowered by one or more letter grades. Late homework will not be accepted unless arrangements are **made in advance.** **Please note that there may be assignment changes announced in class or on the website that you will be responsible for.**

Homework will be worth in total 10% of your final grade. Homework will be comprised of completing several different elements within an assignment – you will be doing the true/false, multiple choice, and problem questions as well as Tax Return Problems on-line in a **Homework Management system called Connect.** For those of you who taken a live accounting class here at the College, that is the same system that we have used for the on-ground classes of ACCT 201 and 202. It is very easy to navigate and I will include some tutorial references to get you started if you are new to the product.

With the HW, I am looking for effort and not necessarily that you have gotten every question and problem correct. **Learning tax is a matter of practice and HW is one of the main ways that we get to practice the concepts that the material presents. You will have three submission attempts on all the HW Assignments.**

I will post and go over selected HW problems after the assignment is due and answers to selected HW problems will be posted on the class website once the assignment due date has passed. I encourage you to make a copy of your homework so as to have a study copy on hand. **There is a direct correlation between success on the quizzes and exams and diligent effort on the homework. By seriously attempting to solve the HW problems, you will learn the material. Not only that, but by becoming well versed in the material by doing the HW, you will become a better tax preparer.**

DISCUSSION BOARD: As this is an on-line class, **I will assign Discussion Board topics on a regular basis and these will count as part of your class participation grade.** These are a great opportunity for students to share their knowledge and questions with each other and helps create a “tax preparer community” within the class framework. I will go over the required procedures for the class Discussion Board assignments prior to the first one that is assigned.

WRITING: Your writing matters. Good writing conveys your ideas more effectively than poor writing. The better you write, the more likely your writing will demonstrate your knowledge of the course material. Surveys of managers consistently show that they consider the lack of adequate communications skills to be the greatest deficiency of the graduates they hire. To be more effective in your career, work to improve your writing in this course and the class Discussion Boards are a great vehicle for that.

Very, Very, Important! – remember that to qualify for the California Registered Tax Preparer's certificate you need to have at least 60 hrs. of qualifying education and this Discussion Board time, along with other elements of the class, are necessary to meet that requirement. **If you miss more than three Discussion Boards and/or Quizzes and/or HW assignments and/or Exams and/or Projects or any combination thereof during the course of the semester, you may be dropped from the class for lack of academic progress and you will not be eligible to become a California Registered Tax Preparer – no exceptions!**

QUIZZES: As stated earlier, this is a very technical class with the goal of providing you with enough background to meet the requirements of the Registered Tax Preparers certificate, as well as the new federal requirements, and seek entry level employment as a tax preparer. To that end, there will be a quiz on most every chapter that we cover. The quizzes will generally be 15 to 20 multiple choice and/or true/false questions. **I will drop your lowest quiz score. Directions for taking these quizzes will be explained at a later date.**

EXAMS: There will be two exams in this class, a mid-term and a final. The final will be comprehensive in nature. Both exams will be open book, open notes. **Generally speaking, no make up exams will be given so it is imperative that you sit for the exams as scheduled.** I will handle tests that you have missed for documented medical or other legitimate reasons on a case-by-case basis. The burden of promptly scheduling a meeting to discuss missed tests or other assignments is your responsibility as a student in this class. Exams will be based upon the class lectures, homework, quizzes, and group work.

Prior to each exam, I will post an **exam review sheet** on the class blackboard site and a portion of our on-line communication that period before the exam will be reserved for going over homework and discussing those items on the review sheet that you have questions about.

CLASS PROJECT(S): There will be at least one, *but possibly 2*, tax return projects that will be assigned during the semester. The purpose of these projects is to reinforce the skills and techniques that we have covered in class and to give you a better sense of how these individual concepts fit in the tax reporting process. These projects will have elements of tax research and tax preparation to them, as these are critical skills for the truly successful preparer and will constitute a significant part of your grade. **As stated previously, the tax return project(s) are used as the metric for measuring the class SLO's.**

EXTRA CREDIT: There will be **ongoing extra credit assignments** throughout the semester that will be available in Connect, the on-line Homework Management System. The process to access this will be explained in class and **total extra credit will not exceed more than 3% of the total grade for the class. But that 3% can represent the difference between a high B and an A or a high C and a B grade!**

DUE DATES: The due dates for all assignments and the scheduled dates for lecture topics, reviews, and exams are clearly listed on the class schedule that you will receive. *Therefore, I expect to you to be prepared for the assigned class work for any given week and* **late assignments will not be accepted.**

CALIFORNIA REGISTERED TAX PREPARERS CERTIFICATE: The California Tax Education Council (**CTEC**) is the state agency that sets the standards and regulates tax education by approved education providers. The law requires non-exempt preparers to meet certain education requirements in order to **legally** practice tax preparation within California. In order to meet these requirements an applicant must **successfully complete** an approved course with 60 hours of instruction on federal and state individual tax issues. Beyond this there are registration, bonding, and continuing education requirements that the applicant must meet as well. We will go over these in class but one of the requirements of this class is *that you go to the CTEC website (www.ctec.org) and become familiar with the rules and regulations concerning this certificate.* As a tax practitioner you have a fiduciary duty to your clients and I expect to stay current on the requirements of **your certificate.**

Additionally, there are new federal requirements that must be met for what I will describe as non-licensed tax preparers. This includes anyone who prepares taxes for a fee and is not an Attorney, CPA, or Enrolled Agent; in other words, this includes you. These requirements will be instituted in two stages. The first requirement that has already gone into effect is that all preparers must file for a PTIN (Preparer Tax Identification Number) through the IRS PTIN database. That site can be accessed at <http://www.irs.gov/taxpros/article/0,,id=210909,00.html>.

I will post links on the class website for you to access more information on the new federal requirements. As with the above mentioned CTEC requirements, it is your responsibility to stay current on these issues

Course Grading

Grading:

Quizzes	14%
Midterm Exam	23%
Final Exam	32%
Homework	10%
Class Participation	5%
Tax Return Project(s)	16%
Total	<u>100%</u>

A = 90% to 100%

B = 80% to 89%

C = 70% to 79%

D = 60% to 69%

F = < 60%

Certificate –Hooray☺

No certificate☹

Course Rules & Expectations

IMPORTANT DATES:

- **February 5, 2016 (Friday):** Last day to ADD classes with instructor permission and to DROP classes with no grade and no “W”.
- **February 26, 2016 (Friday):** Last day to file Petition for Degree/Certificate and to file for Pass/No Pass. Consider this option if you do not need a letter grade.
- **April 28, 2016 (Thursday):** Last day to Drop class with “W” grade; Drops after that receive a letter grade (generally an “F”). If you discover this course is not for you, or your class performance is not satisfactory, make sure to drop by this date. I am always willing to discuss class performance with you.

ATTENDANCE & CLASS BEHAVIOR: Not only is your participation in this class critical to your understanding of the material, it is mandated by the State of California in order to receive the Registered Tax Preparer’s certificate. **All candidates for the certificate must complete at least 60 hours of instruction in federal and state taxation.** As class participation is a component of your grade, and you cannot participate if you are not doing the work, it is essential that you make every effort to complete every assignment. In addition, I expect all participants in this class to exhibit proper web etiquette at all times.

ACADEMIC INTEGRITY: Any cheating or plagiarism of any kind will absolutely not be tolerated. No exceptions. At the discretion of the instructor, plagiarism and/or cheating will result in either an “F” for the assignment. In addition, student disciplinary action could result in an F for the course. **See MiraCosta College’s 2015/2016 Catalogue for further guidelines regarding the school’s policy on this topic.**

CLASS WITHDRAWAL RULES: Students are responsible to complete all necessary paperwork if they decide to withdraw from class.

THE TEXTBOOK: You are paying quite a bit for this book, so I want you to get the maximum benefit from it. In addition to the class website, the publisher provides a website that you can access from the **Connect Website** has a lot of good information including sample quizzes, review problems and blank forms. In addition, Appendix B of the textbook has check figures for the Concept Check problems in each chapter. These are a great help in learning the material. I will provide a link to it on the class website. Additionally, I will post on the class website check figures for many of the exercises and problems that will be part of the homework or class assignments. **Use these tools to help you succeed in this class.**

College Policies & Services

INCOMPLETE GRADE: Students seeking an “Incomplete” grade must consult with the instructor in person no later than the week prior to finals. Incompletes will only be considered for emergency or other unforeseeable justifiable reasons at the end of the term, and only upon agreement of clear conditions for completing coursework. Incompletes are rarely

granted and only if the emergency or other unforeseeable justifiable reason occurs after the date for dropping the class. Work, vacation, family concerns, class schedules, time management problems, and other normal issues all students deal with do not qualify.

PASS/NO PASS GRADING OPTION (for graded classes): You have the option to choose Pass/No Pass grading for this class. If you choose this option, you must submit a Petition for Pass/No Pass to Admissions & Records before 30% of the class has elapsed (*see above dates*). This option for grading is nonreversible once selected. The petition form is available online, or from Admissions & Records. Students planning to transfer should consult with a counselor before opting for Pass/No Pass to ensure this option is accepted by their intended transfer institutions. Check the MiraCosta College catalog or schedule for more detailed information.

DISABILITY ACCOMMODATIONS: Students with disabilities, whether physical, learning, or psychological, who believe that they may need accommodations in this class, are encouraged to contact Disabled Students Programs & Services as soon as possible to ensure that such accommodations are implemented in a timely manner. Their phone number is (760) 795-6658 and they are located on the Oceanside campus in Building 3000-Student Services, Room 3009, adjacent to Parking lot 3C.

LIBRARY RESOURCES: The MiraCosta College faculty librarians assist students with their research questions, whether academic or personal. Students may obtain assistance from librarians either one-on-one at the reference desk, through class orientations, group workshops, individual appointments, or online. I strongly encourage you to take advantage of library resources. More information regarding the library may be found at their webpage: <http://www.miracosta.edu/library>.

COLLEGE SUPPORT SERVICES: The Tutoring and Academic Support Center (TASC) and the Writing Center (WC) assist students by providing individual and group tutoring, WC drop-ins, learning communities, self-help materials, and student success workshops. Services are free and available to all students during day and evening hours at all MiraCosta College campuses. Take advantage of these academic support services. For more specific information, please call (760) 795-6682.

PLAGIARISM AND ETHICS POLICY: Each student who enrolls in this class agrees to the following statements of student behavior:

- I agree that I, and only I, will be the one completing and submitting class materials (homework, quizzes, exams, written projects, etc.) in my name.
- I agree that I will not directly copy or plagiarize material from books, publications, the Internet, other students' work, or any other source. I am familiar with, and I agree not to violate, copyright laws. If small amounts of material from other sources are used as part of any class assignment, I agree to clearly indicate such and properly cite the source.
- I agree that any projects submitted for this class have been prepared for this class only and have not been, and never will be, submitted for any other class at MiraCosta or any other school.
- I agree that, unless approved by the instructor, I will not share answers to homework assignments, quizzes, exams, or any other course material with fellow classmates.
- I acknowledge that failure to comply with any of the above statements may result in failure of an assignment, removal from the course, failure in the course, and discipline action deemed appropriate by the instructor in his sole discretion and/or policies and procedures set forth by the Board of Trustees of the MiraCosta Community College District, fully described in the College Catalog.

IMPORTANT: If at anytime you are feeling lost and are struggling with the material, come see me or e-mail me with your questions or concerns or sign up for a tutor in the accounting lab, they are free!!!!. I also encourage you to study with other accounting students, exchange e-mail addresses and phone numbers. This way if you miss a class, you can call or e-mail someone regarding notes, instructions, assignment changes, etc. I want you all to do well in this class, but you need to take the initiative if you are having some difficulty with the material. *Don't wait till after an exam to tell me you're having problems; let's work on it before the exam to ensure a successful exam experience.*




"That's not necessary . . . I'm sure we can work something out."

Weekly Schedule

Class Schedule and Homework Assignments

ACCT. 145 On-line – Individual Income Tax - Fall 2015. Section #1005

Note – This schedule is subject to change

Week	Date	Ch	Topic	Assignments
1	1/25		Prologue – Discussion of the class and how to effectively navigate this course.	Agenda Discussion Due Friday 1/29 Autobiography Discussion Due Friday 1/29 (if not done by the closing date, you will be dropped from the class)
	On-line		Agenda and Autobiography	Discussion Window – 1/25 to 1/29
2	2/1	1	Introduction To Taxation	Read Federal Chapter 1 Review applicable pages of Pub. 17 (pgs 1-20)
	On-line	1	Quiz #1 and Discussion Board #1	Quiz and Discussion Window – 2/5 to 2/8
3	2/8	2	Expanded Tax Formula	Chap 1 HW – Due 2/8 Read Federal Chapter 2 Review applicable pages of Pub. 17 (pgs 20-45) Review assigned pages of CA 540 Booklet
	On-line	2	Quiz #2 and Discussion Board #2	Quiz and Discussion Window – 2/12 to 2/15
4	2/15	3	Gross Income	Chap 2 HW – Due 2/15 Read Federal Chapter 3 Review applicable pages of Pub. 17 (pgs 46-67) Tax Return Project #1 Posted Questions Related To The Tax Project
	On-line	3	Quiz #3 and Discussion Board #3	Quiz and Discussion Window – 2/19 to 2/22
5	2/22	4	Adjustments for Gross Income	Chap 3 HW – Due 2/22 Read Federal Chapter 4 Review applicable pages of Pub. 17 (pgs 119-141)
	On-line	4	Quiz #4 and Discussion Board #4	Quiz and Discussion Window – 2/26 to 2/29
6	2/29	5	Itemized Deductions (Schedule A)	Chap 4 HW – Due 2/29 Read Federal Chapter 5 Review applicable pages of Pub. 17 (pgs 141-201)
	On-line	5	Quiz #5 and Discussion Board #5	Quiz and Discussion Window – 3/4 to 3/7
7	3/7		Itemized Deductions (Schedule A) continued.....	
	On-line	5	Tax Return Project #1	Completed Tax Return Project #1 Due 3/14
8	3/14	1 - 5	Exam Review for Mid-Term	Chap 5 HW – Due 3/14 Completed Tax Return Project #1 Due 3/14
	On-line		Mid-Term Exam – all material to date Chapters 1-5.	Mid-Term Test Window – 3/17 to 3/20
9	3/21		Spring Break!!	

Week	Date	Ch	Topic	Assignments
10	3/28	6	Self-Employed Business Income & Depreciation	Read Federal Chapter 6 <i>Review applicable pages of Pub. 946</i>
	On-line		Depreciation	Review assigned pages of CA 540 Booklet
11	4/4	6	Self-Employed Business Income & Depreciation – Cont.	Read Federal Chapter 6 (cont.) <i>Review applicable pages of Pub. 946</i>
	On-line		Quiz #6 and Discussion Board #6	Quiz and Discussion Window – 4/8 to 4/11
12	4/11	7	Capital Gains and Property Sales	Chap 6 HW – Due 4/11 Read Federal Chapter 7 <i>Review applicable pages of Pub. 17 (pgs 100-111)</i>
	On-line		Tax Return Project #2 Posted Quiz #7 and Discussion Board #7	Questions Related To The Tax Project Quiz and Discussion Window – 4/15 to 4/18
13	4/18	8	Rental Property (Schedule E)	Chaps 7 HW - Due 4/18 Read Federal Chapter 8 & <u>assigned pages in chapter 13 – pgs13-9 to 13-16</u> <i>Review applicable pages of Pub. 17 (pgs 68 - 73)</i>
	On-line		Quiz #8 and Discussion Board #8	Quiz and Discussion Window – 4/22 to 4/25
14	4/25	9	Tax Credits	Chaps 8 HW - Due 4/25 Read Federal Chapter 9 <i>Review applicable pages of Pub. 17 (pgs 220 - 247)</i>
	On-line		Quiz #9 and Discussion Board #9	Review assigned pages of CA 540 Booklet Quiz and Discussion Window – 4/29 to 5/2
15	5/2	11	Retirement and other plans.....,	Chaps 9 HW - Due 5/2 Read Federal chapter 11 <i>Review applicable pages of Pub. 17 (pgs 22, 38, 76, 81, 83)</i>
	On-line		Quiz #11 and Discussion Board #11	Quiz and Discussion Window – 5/6 to 5/9
16	5/9	12	Special Property Transactions	Chaps 11 HW - Due 5/9
	On-line		Quiz #12 and Discussion Board #12	Quiz and Discussion Window – 5/13 to 5/16
17	5/16		Exam Review for Final!	Chaps 12 HW - Due 5/16
	On-line		Exam Review for Final!	
18	5/23		Tax Return Project #2 Final Exam – Comprehensive – Federal and California	Completed Tax Return Project #2 Due 5/23 Final Exam Test Window – 5/24 to 5/27

Congratulations!!! You have made it.



Something to think about!

**MiraCosta College
Certificate of Proficiency
Income Tax Preparer**

The Income Tax Preparer certificate trains students to work in an entry-level assistant position with an experienced tax preparer or a commercial tax preparation service.

Required Courses: Units

ACCT 101 Practical Accounting 4

or

ACCT 201 – Financial Accounting 4

ACCT 145 Individual Income Tax 4

ACCT 146 Corporate Tax 4

ACCT 148 Computer Accounting 3

or

CIS 100 Computer Applications (3)

Total Required Units: 14



Now that you have completed the tax course, consider really ramping up your tax skills by becoming a MiraCosta College tax volunteer for the 2016 tax season.

Participate in the IRS **Volunteer Income Tax Assistance** program. The VITA Program offers free tax help to low to moderate-income (generally, \$58,000 and below) people who cannot prepare their own tax returns, nor afford to have a professional do it for them. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing. ***In our case, we will be working with two non-profit agencies, Community Resource Center in Encinitas (with volunteer locations in Oceanside as well) and Interfaith in Escondido. They have different hours of operation for the VITA programs in their respective areas.***

There are several things that you should be aware of before committing to be a volunteer. First, the host agencies want the volunteers to provide at least four hours per week, which in your case, would be for a period of about two months. Second, there is a process that you must go through to become a certified volunteer. You must complete an on-line training program and successfully pass a test and then you must attend approximately 9 hours of live training on the software that the IRS uses for the VITA sites (this occurs in January, right here on the MCC campus). A significant amount of time during the training is spent doing practice returns on some the key issues that you will come across at the VITA site – filing status, EIC, child and dependent care credit and the child credit, as well as other issues. **This is great training and it is FREE! (remember, free is good).**

So do something for yourself and your community, become a MiraCosta College Tax Volunteer!



MiraCosta College Student VITA Volunteers receiving free training from the IRS. After their training, these students were placed in the offices of a local non-profit organization to prepare tax returns for low income

