

MOUNTAIN RANGE HIGH SCHOOL
ACC 132 – Tax Help Colorado
with Concurrent Enrollment through Front Range Community College (FRCC)
Term: Fall 2018

CLASS INFORMATION		INSTRUCTOR INFORMATION	
CRN #:	53503	Instructor:	Mrs. Karen J. Sheff
Section:	ACC 132-380	Email:	karen.j.sheff@adams12.org
Meeting Times:	M, R, F 10:10am-11:04am T 9:20am-10:40am	Phone:	720-972-6521
Room:	MRHS C140 MRHS C132 (Academic Support)	Office Hours:	M, R, F 8:10am-10:04am T 7:55am-9:15am W 8:40am-10:05am or during Academic Support

REQUIRED TEXTBOOK/MATERIALS:

1. Tax Help Colorado 2018 Student Edition
2. IRS Publication 4012 *Volunteer Resource Guide*
3. IRS Publication 17 *Your Federal Income Tax for Individuals*
4. IRS Publication 4491 *Student Training Guide (Online)*
5. Internet access
6. Calculator (cell phone calculators not allowed on test days), pencils, and paper

COURSE DESCRIPTION: Prepares the students for preparation of federal and state income tax returns for individuals. Emphasis is placed on form preparation with the use of tax software.

CREDITS: .5 High School credit; 2 FRCC credits

STANDARD COMPETENCIES:

1. Identify Filing Status for tax returns.
2. Determine allowable exemptions.
3. Determine income which includes wages, interest and dividends, alimony, business income, capital gains, pensions and annuities, unemployment compensation, social security benefits, and other income.
4. Calculate adjustments to income which includes health savings, moving expenses, alimony paid, IRA deduction, student loan interest deduction, and more.
5. Calculate Tax and Credits which will include itemized deductions, credit for child and dependent care expenses, credit for the elderly or disabled, education credits, savers credit and child tax credits.
6. Determine other Taxes, Payments, and Refunds: This section will include self-employment tax, direct deposit, and the earned income tax credit (EITC).
7. Demonstrate proficiency using IRS approved income tax software.

TOPICAL OUTLINE:

- I. The students will learn to prepare tax returns using professional tax software and answer basic tax questions. The following theory will be taught to obtain this expertise:
- II. Filing Status: Students will learn the five different filing status categories.
- III. Exemptions: Students will be taught about dependents and exemptions.
- IV. Income: Includes wages, interest and dividends, alimony, business income, capital gains, pensions and annuities, unemployment compensation, social security benefits, and other income.

- V. Adjustments: Includes health savings, moving expenses, alimony paid, IRA deduction, student loan interest deduction, and more.
- VI. Tax and Credits: Will include itemized deductions, credit for child and dependent care expenses, credit for the elderly or disabled, education credits, savers credit and child tax credits.
- VII. Other Taxes, Payments, and Refunds: This section will include self employment tax, direct deposit, and the earned income tax credit (EITC).

COMMON LEARNING OUTCOMES

What is a Common Learning Outcome? Common Learning Outcomes (CLOs) define the expectations of an Aims Community College education and provide the benchmarks against which the College holds itself accountable.

Critical Thinking Competency – Students who can think critically apply thinking skills and are able to evaluate real-world examples in terms of course content and knowledge. Examples of critical thinking include identifying and exploring issues, recognizing your audience and addressing them accordingly and, framing personal reference and acknowledging other perspectives.

Problem Solving – Good problem solvers apply thinking skills to evaluate real-world examples in terms of course content and knowledge. Students with strong problem solving skills will interpret the problem, develop a strategy to solve the problem, apply appropriate strategies and procedures, and arrive at a workable solution.

Professionalism – Students who are professional strive for excellence in their performance of required roles in their future professions. Professionals demonstrate accountability and ethical behavior, maintain a professional attitude and conduct themselves in an appropriate and respectful manner.

Reading Competency - The ability to read critically is developed as students process visual information and apply information to real problems across the curriculum. The Reading Competency is defined as the ability to read critically and thoughtfully.

Written Communication – Students should be able to demonstrate a high level of written communication skills as necessary for their future profession through the development and expression of ideas in writing. Students with strong written communication skills will include their writing a clear main idea or theme, include appropriate content and context, organize their materials to suit the purpose of the document and use appropriate conventions.

Oral Communications – Students should be able to demonstrate a high level of oral communication skills as necessary for their future profession through prepared, purposeful presentations designed to increase knowledge, to foster understanding, or to promote change in the listeners’ attitudes, values, beliefs or behavior. A good oral presentation includes a central message with supporting materials, is organized, clearly delivered and may involve interactions with the audience.

IMPORTANT DATES:

August 16	Classes begin (Singleton Schedule, periods 1-8)
August 28	Block Schedule on Tuesdays/Wednesdays begins
September 3	Labor Day—No School
September 19	Assembly, No Academic Support
September 26	Parent/Teacher Conferences, 3pm-7pm
September 28	Teacher In-service Day—No school for students
October 12	End of 1 st Quarter
October 24	Last Day to Drop a Class with Refund
October 25	Non-attendance Reporting Deadline
October 31	Teacher In-service Day—No school for students
November 12	Veteran’s Day—No School
November 19-23	Thanksgiving Break—No School
November 29	Last Day to Withdraw From THIS Class & Have a “W” Appear on Transcript
December 11-12	Final Exam, IRS Certification Exam
December 20	End of 2 nd Quarter

GRADES: Determined by the following points/percentages:

Points

Concepts	40%
Communication—written/verbal.....	25%
21 st Century Workplace Skills.....	25%
Practice.....	10%

All class work, exercises, and exams are open book and open notes (they are not open neighbor!)

***Note:** The certification exam is required for the completion of this course. This exam is considered your final. It is cumulative and counts for a large percentage of your grade. The final exam will be taken during the last class on approximately Tuesday, December 11. You are allowed to use your notes and resources on the certification exam. **Remember, successful completion of the certification is required in order to work the tax site in the spring.** The certification exam will be explained in greater detail later in the semester.

Grading Scale

100%	4
92%	3.5
85%	3
77%	2.5
70%	2
60%	1.5
50%	1
0%	M

EXAMS: There will be several exams, each covering particular tax return. If an emergency arises, it is **your responsibility** to notify the instructor as soon as possible, in order to schedule an alternative time to take the exam in the Testing Center. **No late exams** will be allowed **unless advance notice** is given to the instructor. **Any unexcused missed exams will be recorded as a zero (M).**

ATTENDANCE, PARTICIPATION AND HOMEWORK: Attendance will be taken promptly each class period. Late arrival as well as early departure to/from the class will be noted on the attendance log by your instructor and may lower your overall attendance grade by semester end. *In order to 21st Century Workplace Skills, you are expected to:*

- Arrive on time for class, constructively participate and stay until the end.
- Read assigned chapters in advance of our coverage in class.
- Complete all assigned exercises and problems.
- Students may be called upon frequently and will be expected to participate without prompting. Part of the learning process should include gaining knowledge from the comments and questions offered by your classmates. Please see the “Classroom Etiquette” section below.

HOMEWORK: For each section, you will have homework problems which will be completed by hand as well as in the tax software. The homework assignments and due dates are indicated in the syllabus schedule. Homework assignments are due at the **beginning** of each class period.

NOTE: When you are preparing the sample returns through the semester, you will be graded not only on the accuracy of the completed return, but also on spelling, punctuation, and grammar. One to two points will be deducted for each number that is incorrect in the graded returns **HOWEVER**, 5 points will be deducted for each misspelled word within the documents of the return—this includes the taxpayer social security number—**BE CAREFUL WHEN YOU ARE TYPING THIS INFORMATION IN!!**

STANDARD SCHOOL POLICIES:

These policies apply to every course taught Front Range Community College. Please refer to this link for detailed information regarding: Academic Integrity, Academic Resources, ADA, Attendance, Children on Campus, Course Evaluations, Grade Replacement, Incomplete Grades, Learning Objectives, Student Conduct, Technical Support, Testing Center, Turnitin, Tutoring, Withdrawal “W” Grade. These policies are also provided on pages 168-170 of the Student Handbook and Day Planner available free in the Aims Bookstore.

Study Procedures: *Read* each chapter thoroughly the first day it is assigned. Begin briefly reviewing the information provided in the chapter. Utilize the Publication 4012 to help you make sense of everything given. Make notes in the margins of your text—it will be extremely helpful when you are testing and completing returns in the Spring.

We will discuss the chapters through the online discussion board. Note any questions that you have as you read through the chapters and make sure you communicate them to the class. Your instructor will point out important aspects with comments and explanations.

You will find it helpful to study and do homework in small groups. Getting input from others and working out solutions together is an additional way to learn. HOWEVER, please be careful that you do your own work—a study group is not a substitute for thinking through the problem yourself.

Be prepared for all class activities. Read the chapter and work any assigned exercises before we are scheduled to discuss them in class. All assignments required must be complete on the assigned due date, unless excused absence. Absolutely no unexcused absence late work will be accepted—NO EXCEPTIONS. Class attendance is MANDATORY.

This is a hybrid class. The two credit course will require a minimum of 2 hours (class time) per week. You can also expect to work an additional 4-6 hours outside of class.

CLASSROOM ETIQUETTE:

It is important to begin modeling employment traits in the classroom. Begin this procedure by adhering to the following guidelines:

1. We will respect each other and communicate in a respectful, attentive manner.
2. Please listen while another individual is sharing.
3. See me with any questions during my office hours or immediately after class.
4. Be on time and stay until the end of class.
5. Complete assignments in a professional, neat manner and turn in timely.
6. Don't be afraid to ask questions – ***be respectful of your classmates' questions.***
7. Complete your own assignments in order to maximize learning and remain in this course.
8. Turn your cell phones to vibrate and leave them in your bag during class unless you are expecting a call due to an emergency situation. In that case, you must inform the instructor in order to not disrupt the class unexpectedly. Text messaging during class is not permitted. No pictures of answer keys or any other course material presented during class is permitted.
9. Please respect your classmates – disruptive behavior will not be tolerated.

CELL PHONE POLICY: If you have a cell phone with you in the classroom, make sure the ringer or beeper is off unless you are expecting a call due to an emergency situation. In that case, you must inform the instructor in order not to disrupt the class unexpectedly.

**ACC 132 – Tax Help Colorado
FALL 2017**

TENTATIVE SCHEDULE & ASSIGNMENTS

The following schedule is a **guideline** only. It may be necessary to spend more or less time on a topic than planned. ***NOTE: All assignment information (returns, worksheets, etc.) will be located under the Content and Dropbox tabs in Aims Online.***

DATE	PREPARATION (BEFORE CLASS)	DELIVERY SUBMIT THROUGH AIMS ONLINE	DUE DATE
WEEK 1 Aug. 16	Overview of the course/expectations Go over syllabus, schedule and assignments Hand out the course texts Preview FRCC Online Discussion of site in spring TaxSlayer Basics Guide	Week 1 Questions – Post any questions you have to the discussion board under “Week 1 Questions”	8/17
WEEK 2 Aug. 20	Read Week 2 Course content – Textbook Sections 1 – 3 Review the Week 2 PowerPoint files located under the Content tab. Review TaxSlayer software Note any questions you have.	Week 2 Questions – Post any questions you have to the discussion board under “Week 2 Questions” Filing Basics & 1040 Filing Status Exercise Injured Spouse Exercise Exemptions & Dependents Exercise Problem: Hudson – PART I	8/24
WEEK 3 Aug. 27	Read Week 3 Course content— Textbook Section 4A Review the Week 3 PowerPoint files located under the Content tab. Note any questions you have.	Week 3 Questions – Post any questions you have to the discussion board under “Week 3 Questions” Problem: Beringer – PART I	8/31
WEEK 4 Sept. 4	Read Week 4 Course content— Textbook Section 4 Review the Week 4 PowerPoint files located under the Content tab. Note any questions you have.	Week 4 Questions – Post any questions you have to the discussion board under “Week 4 Questions” Problem: Hudson, Part II Problem: Beringer, Part II C-EZ Exercise Problem: Tony Maple Problem: Washington	9/7

DATE	PREPARATION (BEFORE CLASS)	DELIVERY SUBMIT THROUGH AIMS ONLINE	DUE DATE
WEEK 5 Sept. 10	Read Week 5 Course content— Textbook Sections 5 Review the Week 5 PowerPoint files located under the Content tab. Note any questions you have.	Week 5 Questions – Post any questions you have to the discussion board under “Week 5 Questions” Problem: Graham, PART I	9/14
WEEK 6 Sept. 17	Read Week 6 Course content— Textbook Sections 6 Review the Week 6 PowerPoint files located under the Content tab. Note any questions you have.	Week 6 Questions – Post any questions you have to the discussion board under “Week 6 Questions” Problem: Graham – PART II Itemized Deductions Expense Exercise Cancellation of Debt Exercise HSA Exercise	9/28
WEEK 7 Sept. 24	Read Week 7 Course Content— Textbook Sections 7 Review the Week 7 PowerPoint files located under the Content tab. Note any questions you have.	Week 7 Questions – Post any questions you have to the discussion board under “Week 7 Questions” Problem: Kent Return Education Credit Exercise	9/28
WEEK 8 Oct. 1	Read Week 8 Course Content— Textbook Section 8 Review the Week 8 PowerPoint files located under the Content tab. Note any questions you have.	Week 8 Questions – Post any questions you have to the discussion board under “Week 8 Questions”	10/5
WEEK 9 Oct. 12	REVIEW and MIDTERMS—Section 9 and Schmidt Return		
WEEK 10, 11 Oct. 15	Read Week 10, 11 Course Content—Textbook Sections 10, 11 Review the Week 10, 11 PowerPoint files located under the Content tab. Note any questions you have.	Week 10, 11 Questions – Post any questions you have to the discussion board under “Week 10, 11 Questions” ACA Exercise Problem: Fleming Return	10/26

DATE	PREPARATION (BEFORE CLASS)	DELIVERY SUBMIT THROUGH AIMS ONLINE	DUE DATE
WEEK 12 Oct. 29	Read Week 12 Course Content— Textbook Sections 12 Review the Week 12 PowerPoint files located under the Content tab. Note any questions you have.	Week 12 Questions ons – Post any questions you have to the discussion board under “Week 12 Questions” CO 104 PTC Rebate Exercise	11/9
WEEKS 13-14 Nov. 13	Read Week 13, 14 Course Content— Textbook Section 13, 14 Review the Week 13, 14 PowerPoint files located under the Content tab. Note any questions you have.	Week 13, 14 Questions – Post any questions you have to the discussion board under “Week 13, 14 Questions” Problem: Hudson, PART III Problem: Livingston Volunteer Hub In-class discussion – Spring Class and exam procedures Certification Exam Tax Returns—complete in Link n Learn Software	11/16
WEEK 15 Nov. 19-23	THANKSGIVING BREAK—No Classes ☺		
WEEKS 16-18 Nov. 26- Dec. 14	<p style="text-align: center;"><i>CERTIFICATION EXAM – COMPLETED IN CLASS</i> <i>December 11, 2018</i> <i>Practice problems, Tax site procedures/walk through, Grant, Role playing, Professional dress</i></p>		

REMEMBER: This is a skill class! Being in class, doing all of your assignments, and asking questions will help you be successful in learning to prepare individual tax returns. Please see me immediately if you need help!

