Course Name
ACNT 1391 – Special Topics in Accounting ~ Federal Income Tax Preparation with VITA

Course Description
This course is a study of the preparation of individual income tax returns. This course is designed to give you the opportunity to earn the VITA Advance certification credential, practice preparing a series of tax returns using tax software, volunteer as a tax return preparer in the VITA program for a minimum of 25 hours in February, March, and April, and then choose to complete additional 25 volunteer hours or complete a review for the individual portion of the enrolled agent exam.

Textbook
No textbook is required for this class.

Instructor Information
Rebecca Knickel, CPA
Office: Brookhaven College M106/ M107
Telephone: 972-860-4167
e-mail: bknickel@dcccd.edu

General Information
Course Credit Hours: 3 hours

Important Course Dates
Start Date 01/26/15
Certification Date 02/02/15
Withdrawal Date 04/15/15
End Date 05/08/15

Accounting Help Desk
Instructional Associate: Kevin Kawanishi
Room: M132
Telephone: 972-860-4376
E-mail: kkawanishi@dcccd.edu
Here are the hours of the hours Accounting help is available: Hours may vary, please call to confirm.
Hours:
- Monday 11:00 AM – 8:00 PM
- Tuesday 11:00 AM – 5:00 PM
- Wednesday 11:00 AM – 8:00 PM
- Thursday 11:00 AM – 8:00 PM
- Saturday 8:00 AM – 12:00 PM

NOTE: The instructor reserves the right to modify the course requirements, assignments, grading procedures, and other related policies if circumstances so dictate.
COURSE OBJECTIVES

- Understand what is included in gross income
- Learn major items excluded from gross income for tax purposes
- Understand who qualifies as a dependent
- Be able to calculate the greater of itemized deductions or standard deduction
- Be able to compute adjusted gross income, taxable income, total tax liability, and tax owed (or refund)
- Differentiate the difference in deductions for and from adjusted gross income
- Learn the significant deductions for adjusted gross income for tax purposes
- Understand what qualifies as an itemized deduction and how they are limited
- Understand the benefits and requirements of claiming an Earned Income credit
- Understand the new rules related to the Affordable Healthcare Act
- Spend 25 to 50 hours preparing tax returns at a VITA site

WORKPLACE AND FOUNDATION COMPETENCIES

Brookhaven College is committed to assisting you in obtaining the knowledge and skills that you will need in order to succeed in today’s dynamic work environment. Toward this goal, the following workplace competencies and foundation skills have been integrated into this course:

<table>
<thead>
<tr>
<th>Workplace Competencies</th>
<th>Foundation Skills</th>
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<tbody>
<tr>
<td>Manage Resources</td>
<td>Demonstrate Basic Skills</td>
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<tr>
<td>Exhibit Interpersonal Skills</td>
<td>Demonstrate Thinking Skills</td>
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<tr>
<td>Work with information</td>
<td>Exhibit Personal Qualities</td>
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<tr>
<td>Apply Systems Knowledge Skills</td>
<td>Demonstrate Responsibility Skills</td>
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<tr>
<td>Use Technology</td>
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<tr>
<td>Exhibit Time Management Skills</td>
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COLLEGE POLICIES

Class Attendance

Online students should expect to spend as much time participating in class as if they attended class weekly and completed the homework outside of class. There are specific deadlines in this class it is not self paced. You may always work ahead! It is also the responsibility of the student to consult with the instructor if you have any concerns. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. **Instructors will not automatically drop students who have stopped attending class.**

Drop/Withdrawal Policy

If you are unable to complete this course and want to receive a "W", you must withdraw from the course by the withdrawal date listed on the Assignments Calendar page of this syllabus. Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you.

Academic Integrity

Students taking this course should complete each assignment themselves. When working assignments, students may ask for help and discuss the issues with each other. On the tests, each student is expected to complete the test, by themselves without asking for help. A student may use their book, their prior assignments, and the IRS web site. Submitting the same assignment as someone else, working together, or providing someone else solutions to the assignments, is academic dishonestly and may result in an F in the class.

College Policies link:
[http://www.brookhavencollege.edu/about/vpi/Pages/Syllabus-Addendum.aspx](http://www.brookhavencollege.edu/about/vpi/Pages/Syllabus-Addendum.aspx)

Business Studies Computer Usage

As a student enrolled in a Business Studies course, you are encouraged to utilize the Business Studies lab (M129). The Business Studies lab is available to you and is a great place to get help with questions you have about this course.
GRADING SYSTEM

The IRS VITA (Volunteer Income Tax Assistance Program) provides free tax return preparation and filing service for individuals and households with income of less than $53,000 (certain complex issues excluded). Students must pass the VITA certification tests and volunteer at any VITA site in the Dallas area between now and 4/15. Hours must be documented and confirmed by the site manager. Free training and materials are available online and at Brookhaven College January 31 in M124 (please RSVP by signing up at [http://tinyurl.com/bcVITAtraining](http://tinyurl.com/bcVITAtraining)). If you want to complete the training online, I will post a VITA tab on our e-campus course.

You can choose between 2 options for successfully completing this course:

**Option 1:**

- Complete the VITA training and pass the VITA Advanced certification test and the Code of Conduct test: 10 points / 10%
- Preparation of 4 Practice returns using Tax wise software: 4 points / 4%
- Volunteer at any VITA site in the Dallas area between 1/20 and 4/15 with at least 2 volunteer sessions in February: 80 points / 80%
- Monthly status reports at 2/23, 3/23, and 4/20: 3 points / 3%
- End of course report: 3 points / 3%

**Total:** 100%

**Points Earned Grade Earned**

<table>
<thead>
<tr>
<th>Points Earned</th>
<th>Grade Earned</th>
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<tbody>
<tr>
<td>90% and up</td>
<td>A</td>
</tr>
<tr>
<td>80 to 90%</td>
<td>B</td>
</tr>
<tr>
<td>70 to 80%</td>
<td>C</td>
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<tr>
<td>60 to 70%</td>
<td>D</td>
</tr>
<tr>
<td>Under 60%</td>
<td>F</td>
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**Option 2:**

- Complete the VITA training and pass the VITA Advanced certification test and the Code of Conduct test: 10 points / 10%
- Preparation of 4 Practice returns using Tax wise software: 4 points / 4%
- Volunteer at any VITA site in the Dallas area between 1/20 and 4/15 with at least 2 volunteer sessions in February: 50 points / 50%
- Complete a review for the Enrolled Agent Exam (A study guide is required), 15 units at 2 points each: 30 points / 30%
- Monthly status reports at 2/23, 3/23, and 4/20: 3 points / 3%
- End of course report: 3 points / 3%

**Total:** 100%