

**Service Learning - ACCT 3265 and 4265 - Spring 2020**  
**Volunteer Income Tax Assistance (VITA) for Preparers and Reviewers**  
**2 Credits (ACCT 3265) / 1 Credit (ACCT 4265)**

**What is VITA?**

The Volunteer Income Tax Assistance (VITA) program is an Internal Revenue Service (IRS) initiative founded in 1971 to serve low- to moderate-income individuals, persons with disabilities, the elderly, and limited English speakers.

Anyone who has income generated in the U. S. must file an income tax return to be in compliance with U.S. tax laws. Yet many of these earners, even those with college degrees, throw up their hands in bewilderment when trying to decipher the ever-changing laws with which they must comply.



“The hardest thing in the world to understand is the income tax.”  
~ Albert Einstein, physicist

Einstein said this to *his own accountant!* As an accounting major, you have proven your aptitude for unraveling something that stumped even Einstein! Thus, our VITA program, through your unique talent, provides a critical service to the UConn community. VITA at UConn saves not only low-income and military members of our community from the daunting and often expensive task of tax return preparation. We also serve a vast majority of the international students and faculty on campus because they have unique tax issues, as foreigners, that most VITA sites are not equipped to deal with.

**VITA at UConn is a designated Service-Learning Course**

**Service-Learning** is a teaching and learning strategy that integrates meaningful community service with instruction and reflection to enrich the learning experience, teach civic responsibility, and strengthen communities. ~*Carnegie Definition*

As described in the introduction to this syllabus, VITA provides a meaningful, valuable service to the UConn community. As a student, you will find this experience to provide immeasurable value to you, as well. One of the most important parts of the learning process is actually *applying* one’s trade. While preparing tax returns, you will research clients’ issues, resolve questions and navigate difficult tax scenarios. You will gain first-hand experience working with actual clients’ real problems. However, the technical learning you will gain is only part of the picture. I guarantee you will not forget the gratitude of your clients, the satisfaction of knowing your unique talents enriched their lives, as well as the pride of representing and serving a community that has contributed so much to your own growth.

**Critical Reflection** is a process by which the students become active learners within the service-learning experience. Reflection is the mode or tool by which students make a connection between the course content and the service. “Reflection is a mental activity that builds a bridge between the human inner world of ideas, and the outside world of experience” (Hinchey, 2004). The Service-Learning experience becomes educational when reflection guides the students to develop a new understanding of the situation, which, in turn, leads to a change in the state of mind and more informed action (Bringle & Hatcher).

*Bringle, R. G., & Hatcher, J. A. (1999). Reflection in service learning: Making meaning of experience. Educational Horizons, 77, 179–185.*

✓ **Reflection Sessions on Service-Learning Experience**

We will utilize the Journal function in HuskyCT to pose periodic reflection questions throughout the course, regarding your experience with the learning experience, actual situations confronted at the site and your personal reflections on the service experience. Some responses may be shared anonymously in class discussions so that we may all benefit from valuable input.

✓ **Report of Service Learning**

A reflective report on your experience with VITA will be submitted subsequent to the end of the tax season.

**COURSE OBJECTIVES:**

- ✓ Gain professional, real-life experience working with a diverse group of clients under the supervision of a licensed CPA.
- ✓ Review some of the basic tax rules covered in ACCT 3260, as well as supplement that learning with various technical aspects of tax preparation and compliance.
- ✓ Gain proficiency in the understanding of tax rules and regulations, including preparation of Federal and Connecticut individual income tax returns (Forms 1040EZ, 1040A, 1040, 1040NR-EZ, 1040NR, and many other supporting schedules and required forms) using mainstream software in a real atmosphere and with real client information and participation.
- ✓ Learn procedures and techniques on how to interview the taxpayers to successfully obtain the necessary information to complete their individual income tax returns.
- ✓ Increase communication skills through the experience of interviewing clients and journalizing your experiences.
- ✓ Gain exposure to a broad cross-section of the population. Students will gain knowledge about the general population's understanding of the tax laws and the problems they face in complying with its provisions. In particular, these issues as they affect international students and scholars.
- ✓ Understand the ethical behavior and responsibilities inherent in the preparation of individual income tax returns.
- ✓ Confront unique, individual tax scenarios and circumstances and learn how to research and resolve issues as they arise.
- ✓ Learn the importance of professional demeanor and quality client service. These lessons will serve you well throughout your career! A positive appearance, attitude, and level of self-confidence will be critical to all potential employers.
- ✓ Serve our community! This valuable service not only assists low-income taxpayers to complete their reporting obligation without spending their hard-earned wages. UConn's international community counts on us to assist them through one of the most challenging aspects of living and working in the U.S.

## AACSB Course Learning Objectives and Outcomes:

The accounting curriculum is designed to accomplish the undergraduate program learning objectives through a very specific series of courses. Therefore, the course-specific goals are aligned with these eight program learning objectives. The matrix below indicates the alignment of ACCT 3265 and 4265 with those objectives.

Description	Activity Level			
	None	Intro	Medium	Extensive
LO 1a Financial Reporting Decisions				
LO 1b Managerial Decisions				
LO 1c Tax Compliance			3265	4265
LO 1d Audit		3265	4265	
LO 2 Critical Thinking				3265 / 4265
LO 3 Communication				3265 / 4265
LO 4 Data Analytics				
LO 5 Ethics				3265 / 4265
LO 6 Globalization				
LO 7 Research Skills		3265	4265	
LO 8 Team Building				3265 / 4265

## VITA at UConn

Each preparation week has three tax workshop days: Mondays 6-9 pm, Tuesdays 6-9 pm and Thursdays 6-9 pm. All enrolled students, after having completed the mandatory certifications, will be assigned one tax workshop per week. Students are expected to arrive no later than 5:45 p.m. on their assigned preparation nights. All VITA activities take place in BUSN 106.

## Course Materials

- While there is no required text for this class, we ask that all students please bring a laptop to all sessions (training and return preparation).
- All training materials will be provided in class or online.
- Client returns will be prepared using an online program provided by the IRS.

## Grading

**PLEASE NOTE:** All students must complete **The Volunteer Standards of Conduct – Ethics (VSC)** certification and the **Intake/Interview and Quality Review** certification **PRIOR TO** the start of class on Tuesday, January 21<sup>st</sup>. Review of materials and completion of the two exams should take less than two hours in total and can, therefore, be completed in one sitting. This testing will be available starting at the beginning of November. Minimum passing scores have been established by the IRS. NOTE: the test questions change a little each time you attempt the tests. You are allowed 2 attempts per username.

Grades will be given in this class and are, in part, based on level of participation (largely measured by attendance) and assignments as detailed below. If students are assigned to a preparation session, clients will be assigned to students. Having unexcused absences **WILL** impact your grade in this class. Excused absences will be determined on the basis of notice given and your individual circumstance. Excused absences will only be credited upon completion of alternate attendance.

Timely attendance is also expected. Our clients will arrive early and experience a great deal of anxiety with regard to complying with U.S. tax law. We must show them we are organized, competent and eager to help them. Excessive tardiness will result in a negative impact on your grade. Tardiness due to class conflict is a valid excuse and will not be a basis for a 2-point deduction as long as we are made aware of this circumstance in advance.

Volunteer Standards of Conduct Training certificate	Required
Intake/Interview and Quality Review Exam certificate	Required
HuskyCT Scheduling Survey	Required
Basic Training Exam Certificate	Required
Foreign Student/Scholar Training Exam Certificate	Required
Active participation at 8 return preparation sessions (10 pts each) Grading of the preparation sessions will be calculated as follows: On-time arrival           1 point Attendance                 4 points Rating by your client     1-5 points (number of points will be based on client rating) NOTE: this means you MUST participate in AT LEAST ONE return PER NIGHT. If a client does not rate you, that means you did not participate and will lose 5 points for that night.	80 points
3 journal entries (5 points each)	15 points
Report of Service Learning	10 points
<b>TOTAL</b>	<b>105 points</b>

Your journal entries and Report of Service Learning will be graded based on the following.

- 35% Depth of reflection
- 35% Development of examples, evidence
- 15% Language use/style
- 15% Grammar/conventions

Each journal assignment will include a rubric detailing standards of performance. 10% (1/2 point) will be lost per day of late submission.

#### Reviewer Mentoring

Each preparer will each be paired with a reviewer, each preparation night. Reviewers are individuals who have successfully completed ACCT 3265 and return in a subsequent year, enrolled in ACCT 4265 (Advanced VITA) to serve as qualified reviewers. Reviewers are responsible for pointing out errors made on returns to their assigned preparer and directing the preparer as to how to make the correction. This process will allow the preparer to learn and gain confidence in a supportive environment.

*Information and materials on this syllabus are subject to change at any time throughout the semester if circumstances dictate. Any changes will be communicated through an announcement on HuskyCT and/or during preparation sessions.*

**ACCT 3265 and 4265 – VITA for Preparers and Reviewers  
Class and Assignment Schedule – Spring 2019**

Week	Date	Day/Time	Type of Session	Required Attendees	Assignment due
1. 1/21-1/26	1/21	Tues / 6p-9p	Intro and Basic training session	ALL	Complete HuskyCT Scheduling Survey
2. 1/27-2/2	1/28	Tues / 6p-9p	Complete Basic Certificaiton and practice returns	Preparers (reviewers as needed)	Journal Entry #1 due Sunday 2/2 at 11:59 p.m.
3. 2/4-2/8	2/4	Tues / 6p-9p	Foreign Student/Scholar training	Preparers (reviewers as needed)	
4. 2/4-2/8	2/11	Tues / 6p-9p	Complete Foreign Student/Scholar Certification and practice returns	Preparers (reviewers as needed)	
	2/13	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	<b>NOTE:</b> We start on a Thursday and end on a Tuesday
5. 2/17-2/23	2/17	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	
	2/18	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	2/20	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	
6. 2/24-3/1	2/24	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	Journal Entry #2 due Sunday 3/3 at 11:59 p.m.
	2/25	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	2/27	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	
7. 3/2-3/8	3/2	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	
	3/3	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	3/5	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	
8. 3/9-3/15	3/9	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	
	3/10	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	3/12	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	
9. 3/16-3/22	<b>SPRING BREAK</b>				
10. 3/23-3/29	3/23	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	
	3/24	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	3/26	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	

<b>Week</b>	<b>Date</b>	<b>Day/Time</b>	<b>Type of Session</b>	<b>Required Attendees</b>	<b>Assignment due</b>
11.3/30-4/5	3/30	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	Journal Entry #3 due Sunday 4/7 at 11:59 p.m.
	3/31	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	4/2	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	Last day of regular preparation
12.4/6-4/12	4/6	Mon / 5:45p-9p	Preparation Day	Mon preparers and reviewers	Journal Entry #3 due Sunday 4/7 at 11:59 p.m.
	4/7	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	4/9	Thurs / 5:45p-9p	Preparation Day	Thu preparers and reviewers	Last day of regular preparation
13.4/13-4/19	4/13	Mon / 5:45p-9p	Athlete preparation day	Mon preparers and reviewers	
	4/14	Tues / 5:45p-9p	Preparation Day	Tue preparers and reviewers	
	4/15	Wednesday	Tax Return Filing Deadline		Returns must be postmarked by this date
	4/16	Thurs / 6p-8p	Wrap-up PARTY		
	4/26	Service Learning Reflection Report due at 11:59 p.m.		ALL	