COURSE INFORMATION

COURSE TITLE
ACC132 Tax Help Colorado

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.

CREDIT HOURS
2.0

SUGGESTED PREREQUISITE KNOWLEDGE
None

SPECIAL NOTE
The follow-on course after completing this course is ACC133, where you will be preparing tax returns for the public at one of the Tax Help Colorado sites. If you have a need for an accommodation that might prevent you from preparing tax returns in a public setting, please contact the Tax Help site coordinator at your college before continuing with this course.

CCCONLINE COURSE POLICIES
The CCCOnline Course Policies page contains information about the student's role in the classroom, grading policies, and rights and responsibilities.
COURSE MATERIALS

All course reading material is available online and linked within the course site. You do not need to purchase any additional materials.

THE FOLLOWING COURSE MATERIALS ARE PROVIDED IN THIS COURSE:

- Student Curriculum, located in the Curriculum Module - these readings will give you a solid basis for understanding the current tax law
- Presentations to accompany the Student Curriculum, located in the appropriate Module - these presentations will summarize the key concepts needed to prepare income tax returns
- TaxSlayer Basics Guide, located in the Curriculum Module - this guide will demonstrate how to utilize IRS software to prepare income tax returns.

MINIMUM COMPUTER REQUIREMENTS

To complete this course, you will need regular access to a computer from which you can get to the internet and use email. In order to ensure that your course functions properly, you must run the System Check. This is a CRITICAL STEP, and taking the time to do it now will eliminate a tremendous amount of frustration for you later. To run the System Check, click Tools in the course NavBar and then click System Check.
**Course Learning Outcomes**

**Student Outcomes**

The outcomes you will demonstrate in this course are as follows:

A. Identify Filing Status for tax returns
B. Determine allowable exemptions
C. Determine income which includes wages, interest and dividends, alimony, business income, capital gains, pensions and annuities, unemployment compensation, social security benefits, and other income
D. Calculate adjustments to income which includes health savings, moving expenses, alimony paid, IRA deduction, student loan interest deduction, and more
E. 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
F. Determine other Taxes, Payments, and Refunds: This section will include self-employment tax, direct deposit, and the earned income tax credit (EITC)
G. Demonstrate proficiency using IRS approved income tax software

The module outcomes that will permit you to demonstrate course learning outcomes are:

**Module 1**

**Outcomes**

1. Explain the criteria that require a taxpayer to file a tax return
2. Identify and define the different filing statuses available for tax returns
3. Analyze a taxpayer’s situation to determine allowable exemptions for tax purposes

**Competencies**

A

**Module 2**

**Outcomes**

1. Calculate taxable income
2. Prepare tax returns using IRS software

**Competencies**

C

G

**Module 3**

**Outcomes**

1. Calculate adjustments to taxable income
2. Compute the amount of itemized deductions and compare it to the appropriate standard deduction amount to determine which is more advantageous for the taxpayer
3. Prepare tax returns using IRS software

**Competencies**

D

E

G
MODULE 4

Outcomes
1. Calculate tax credits
2. Determine other taxes owed
3. Calculate payments and refundable credits
4. Prepare tax returns using IRS software

Competencies
E
F
F
G

MODULE 5

Outcomes
1. Explain how the Affordable Care Act (ACA) affects federal income tax returns
2. Determine the requirements to be classified as a resident alien for tax purposes
3. Apply Colorado Tax Code to prepare state tax returns
3. Prepare tax returns using IRS software

Competencies
F
A
D, E, F, G
G
**GRADING AND EVALUATION**

**METHODS**
Evaluation includes a combination of discussion participation, quizzes, tax forms, tax returns, and IRS certification examinations/questionnaire.

**GRADING POLICIES**
Mark all module due dates on your calendar for this class. You may submit assignments AHEAD of schedule. Late assignments will not be accepted without prior approval. Discussions cannot be extended beyond the original due date and no activities can be submitted for credit after the last day of the class.

**SUMMARY OF GRADING**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions (5 @ 20 points each)</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Tax Forms (3 @ 10 points each)</td>
<td>30</td>
<td>3%</td>
</tr>
<tr>
<td>Tax Returns (13 @ 25 or 30 points each)</td>
<td>365</td>
<td>36.5%</td>
</tr>
<tr>
<td>Quizzes (9 @ various points each)</td>
<td>105</td>
<td>10.5%</td>
</tr>
<tr>
<td>IRS Certification Examinations/Questionnaire</td>
<td>400</td>
<td>40%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Grading Scale**
A = 90 to 100%  B = 80 to 89%  C = 70 to 79%  D = 60 to 69%  F = 59% and below

**DISCUSSIONS**
Discussions will be graded using the Discussion Rubric.

**TAX FORMS, TAX RETURNS, QUIZZES, AND IRS CERTIFICATION EXAMINATIONS/QUESTIONNAIRE**
All tax forms, tax returns, quizzes, and IRS certification examinations/questionnaire will be graded for accuracy.

**EXTRA CREDIT**
There are two bonus activities in the Quizzes area. Please see the Quizzes submodule in Modules 2 and 5 for instructions. Additional extra credit is at the discretion of your instructor.
COURSE SCHEDULE

The Schedule is subject to change as needed.

This page summarizes all of the graded assignments, discussions, quizzes, and reading assignments for the course. If you want, you can print it out and post it somewhere handy.

All assignments are described in detail on the Module Assignment pages. If you have questions check there and/or send me an e-mail.

This course is not self-paced and is not open-exit. All assignments, quizzes, discussions, etc., are to be completed by no later than 11:59 pm MST/MDT of the due date.

IMPORTANT NOTE: To avoid being reported as non-participating, you must complete at least one graded activity no later than Tuesday, October 15th. Failure to complete at least one graded activity by this deadline will result in your being dropped from this class.

NOTE: Important CCCOnline semester dates (e.g., drop/withdraw/term end) appear on the CCCOnline calendar.

MODULE 1

Reading/Assignments/Exams
Curriculum Sections 1, 2, and 3
Module 1 Exploration
PowerPoint Presentations (PP1, PP2, and PP3)
M1 Discussion: Student Introductions
M1 Quiz 1: Filing Basics and 1040
M1 Quiz 2: Filing Status and Injured Spouse
M1 Quiz 3: Exemptions and Dependents

MODULE 2

Reading/Assignments/Exams
Curriculum Section 4
Module 2 Exploration
PowerPoint Presentation (PP4)
Tax Slayer Basics Guide
M2 Discussion: Income
M2 Assignment 1: Beringer Tax Return
M2 Assignment 2: Hudson Tax Return
M2 Quiz 1: Schedule C
M2 Assignment 3: Schedule C
M2 Assignment 4: Osuna Tax Return
M2 Quiz 2: Capital Gains and Losses
M2 Assignment 5: Webster Tax Return
M2 Assignment 6: Sterling Tax Return
M2 Quiz 3: Schedule C Review Video (Bonus)
**MODULE 3**

**Reading/Assignments/Exams**
Curriculum Sections 5 and 6  
Module 3 Exploration  
PowerPoint Presentations (PP5 and PP6)  
M3 Discussion: Adjustments to Income and Standard and Itemized Deductions  
M3 Quiz 1: Deductions  
M3 Assignment 1: Johnson Tax Return  
M3 Assignment 2: Graham Tax Return

**MODULE 4**

**Reading/Assignments/Exams**
Curriculum Sections 7, 8, 9, and 10  
Module 4 Exploration  
PowerPoint Presentations (PP7, PP8, PP9, and PP10)  
M4 Discussion: Tax Credits, Other Taxes, and Payments  
M4 Assignment 1: Estevez Tax Return  
M4 Assignment 2: Horvath Tax Return  
M4 Assignment 3: Schmidt Tax Return  
M4 Quiz 1: Education Credits  
M4 Assignment 4: Education Credit Form  
M4 Assignment 5: Kent Tax Return

**MODULE 5**

**Reading/Assignments/Exams**
Curriculum Sections 11, 12, 13, and 14  
Module 5 Exploration  
PowerPoint Presentations (PP11, PP12, PP13, and PP14)  
M5 Discussion: The Affordable Care Act, Nonresident Aliens and International Students, and Colorado State Returns  
M5 Assignment 1: Fleming Tax Return  
M5 Quiz 1: Non-Resident Aliens  
M5 Assignment 2: CO 104 PTC Rebate Application  
M5 Assignment 3: LeRoux Tax Return  
M5 Quiz 2: Quality Review  
M5 Quiz 3: E-File Submission Page Review Video (Bonus)  
M5 IRS Certification Exams

Last modified 8/8/2019