

CLASS NUMBER AND NAME:	AC190D - FEDERAL INCOME TAX IV
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC190B – Federal Income Tax II
TEXTS AND MATERIALS:	<i>Link & Learn Taxes</i> : an IRS web-based learning program located at www.irs.gov .
CLASS DESCRIPTION:	This course is designed to assist the student in gaining additional practice in completing tax returns in order to pass the IRS VITA (volunteer income tax assistance) certification tests.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To complete the VITA Basic course covering the wage earner type returns.2. To complete the VITA Intermediate course covering more complex Forms 1040.3. To complete the VITA Advance course covering the full scope of returns.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned questions and problems at the end of each chapter.
REQUIREMENTS:	The grade for each module will be based 80% on the average of the tests taken that module and 20% on the average of the homework problems.

GRADING POLICIES:

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

ANTICIPATED LEARNING
OUTCOMES:

1. Prepare 1040 forms using source documents covering wage and salary income, social security income, and early withdrawal of savings penalty.
2. Prepare 1040 forms using source documents dealing with pension income, itemized deductions, and Schedule C-EZ.
3. Prepare 1040 forms using source documents dealing with capital gains/losses, more complex pension issues, and mortgage forgiveness on a principal residence.
4. Demonstrate attainment of these Learning Outcomes by earning a passing score on the tests. The minimum passing score is a D.

CLASS SCHEDULE:

AC190D: VITA Basic Course
VITA Intermediate Course
VITA Advance Course

CONFERENCES:

Please see instructor.

Federal Income Tax IV-AC190D

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Basic Course	Read Basic Course Exercise 1 & 2	
	Week 2			Exercise 3 & 4 Comprehensive Prob. A	
Week 2	Week 3	Week 2	Intermediate Course	Basic Test Read Intermediate Course Exercise 5 & 6	
Week 3	Week 4			Exercise 7 & 8 Comprehensive Prob. B Intermediate Test	
Week 4	Week 5	Week 3	Advance Course	Read Advance Course Exercise 9 & 10 Comprehensive Prob. C	
Week 5	Week 6			Advance Test E-Library Seminar	

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.