**Course Description:**
This service learning course allows students to gain practical experience by applying what they have learned from previous coursework in the preparation of income tax returns for low income individuals, in an economically disadvantaged neighborhood, on pro bono basis. Also, this course gives students an opportunity to increase their tax knowledge and interpersonal skills.

**Course Overview:**
In this course, students will gain practical experience, applying the concepts and tools learned in the classroom, by preparing tax returns for low income families in an economically disadvantaged neighborhood (Oakland area) while at the same time fulfilling the College’s mission. Students will learn the value of “people”, business and interpersonal skills. In addition, they will become acquainted with the complexity of working with laypersons, as well as learn about the value of “pro bono” work.

Students will use an on-line IRS site called Link N Learn to learn about income tax preparation and current law, then they take a test at each level (Basic, Intermediate, Advanced) to get certified to prepare income tax returns through the VITA sites at Unity Center in the Fruitvale section of Oakland and the San Antonio site also in the Fruitvale section of Oakland, CA. Then, students will have one day training at the site with the AmeriCorps Program Manager.

**Prerequisites:**
- ACCTG 1 (Financial Accounting)
- ACCTG 168 (Tax Accounting)

**Course Learning Outcomes:**
By the completion of this course, students will:
- Register to become volunteer income tax preparers
- Study for and pass an ethics test
- Complete an on-line course called *Link and Learn* on the Internal Revenue Service site.
- Pass, at a minimum, the Basic test, which certifies them to prepare tax returns at an authorized VITA site. (Students are encouraged to also pass the intermediate and advanced test and their course grade is determined in part by the level they achieve)
- Volunteer, through AmeriCorps, a minimum of 30 hours preparing tax returns for the economically disadvantaged at an IRS VITA site, usually the Unity Center in Oakland.
- Prepare a reflection paper summarizing their experience.
**Course Requirements:**
The minimum requirements for the course are:
- Complete the Link and Learn Course on-line
- Pass the IRS Ethics Test and the Basic VITA test
- Print Certificate and hand in at the end of the course to the instructor
- Volunteer at least 30 hours at the Unity Center
- Receive a Certificate from AmeriCorps and make a copy for the instructor
- Write a reflection paper summarizing experience and hand in before the end of the semester

**Reading Assignments:**
- IRS Publication 17
- IRS Publication 1278,1290,4480,4491,1491X

**Grading:**
- Students will be assigned a letter grade upon the completion of this course
- Students must complete all of the minimum requirements to receive a passing grade

**Academic Honor Code:**
Saint Mary’s College expects every member of its community to abide by the Academic Honor Code. According to the Code, “Academic dishonesty is a serious violation of College policy because, among other things, it undermines the bonds of trust and honesty between members of the community.” Violations of the Code include but are not limited to acts of plagiarism. For more information, please consult the Student Handbook at [http://www.stmarys-ca.edu/your-safety-resources/student-handbook](http://www.stmarys-ca.edu/your-safety-resources/student-handbook).

**Student Disability Services:**
Student Disability Services extends reasonable and appropriate accommodations that take into account the context of the course and its essential elements for individuals with qualifying disabilities. Students with disabilities are encouraged to contact the Student Disability Services Office at (925) 631-4358 to set up a confidential appointment to discuss accommodation, policies, guidelines and available services. Additional information regarding the services available may be found at the following address on the Saint Mary’s website: [http://www.stmarys-ca.edu/academics/academic-advising-and-achievement/student-disability-services.html](http://www.stmarys-ca.edu/academics/academic-advising-and-achievement/student-disability-services.html)