

University of Montana

## ScholarWorks at University of Montana

---

University of Montana Course Syllabi

Open Educational Resources (OER)

---

Spring 2-1-2018

### ACTG 432.01: Income Tax Practicum

Clemance Lockman

*The University Of Montana*, [clemance.lockman@umontana.edu](mailto:clemance.lockman@umontana.edu)

Follow this and additional works at: <https://scholarworks.umt.edu/syllabi>

**Let us know how access to this document benefits you.**

---

#### Recommended Citation

Lockman, Clemance, "ACTG 432.01: Income Tax Practicum" (2018). *University of Montana Course Syllabi*. 7244.

<https://scholarworks.umt.edu/syllabi/7244>

This Syllabus is brought to you for free and open access by the Open Educational Resources (OER) at ScholarWorks at University of Montana. It has been accepted for inclusion in University of Montana Course Syllabi by an authorized administrator of ScholarWorks at University of Montana. For more information, please contact [scholarworks@mso.umt.edu](mailto:scholarworks@mso.umt.edu).

**ACTG 432 - Tax Practicum (CRN: 35482)**  
**Spring Semester 2018**  
**University of Montana**

---

**Course Description:**

ACTG 432 is a service-learning course that provides free tax preparation to low income taxpayers and students, in conjunction with the IRS. Students apply their knowledge of tax law to the preparation and e-filing of income tax returns under the direction of a practicing CPA. This course is graded credit/no credit only. One credit.

**Course Prerequisites:**

Junior standing in Business

**Additional Course Information:**

This course is only offered in the spring semester.

**Instructors:**

**Clem R. Lockman, CPA**

Site Coordinator

Volunteer Income Tax Assistance Program (VITA)

Phone: (406) 546-6571

e-mail: [clockman@bresnan.net](mailto:clockman@bresnan.net)

**Kenton D. Swift, PhD, CPA**

Professor of Accounting

Office: 319 GBB

Phone: (406) 243-4182

e-mail: [kent.swift@business.umt.edu](mailto:kent.swift@business.umt.edu)

**Student Supervisors:**

Liz Coz

Sahar QasemMuthna

Amelia Reed

Roger Tonna

Zonghang Wang

[liz.coz@umconnect.umt.edu](mailto:liz.coz@umconnect.umt.edu)

[sahar.qasemmuthna@umconnect.umt.edu](mailto:sahar.qasemmuthna@umconnect.umt.edu)

[amelia.reed@umconnect.umt.edu](mailto:amelia.reed@umconnect.umt.edu)

[roger.tonna@umconnect.umt.edu](mailto:roger.tonna@umconnect.umt.edu)

[zonghang1.wang@umconnect.umt.edu](mailto:zonghang1.wang@umconnect.umt.edu)

## Course Materials:

- Tax Year 2017 Publication 4480 Link & Learn Taxes Training Kit  
Includes:
  - VITA/TCE Volunteer Assistor's Test/Retest (Publication 6744)
  - Volunteer Resource Guide (Publication 4012)
- Your Income Taxes – 2017 Publication 17
  - Available on the IRS website ([www.irs.gov](http://www.irs.gov))
- 2017 Montana Individual Income Tax Form 2 Instruction Booklet
  - Available on the MT Department of Revenue website

## Training and Orientation:

### Online Training:

A complete set of online training courses, and related online exams, are available on the VITA/TCE Central website. Go to VITA/TCE Central at <https://www.linklearncertification.com/d/>. As discussed below students must successfully complete the Volunteer Standards of Conduct Training and Exam, which provides guidance for regulating VITA/TCE volunteers and guidance for ethical behavior when working with taxpayers. Students must also complete the Intake/Interview and Quality Review Training and Exam, and the Advanced Exam.

### Classroom Training and Orientation:

All preparers are required to attend a four-hour training and orientation session at the beginning of the semester that provides:

- basic procedures in preparing a VITA tax return
- instruction and hands-on use of the tax software used to prepare the returns
- information on Montana tax preparation
- training on how to interact with VITA clients, including appropriate ethical behavior

If students are unable to attend one of the scheduled training sessions, arrangements can be made to receive the training information at a different time. Please contact the Site Coordinator or student supervisors to make arrangements.

### Classroom Training Schedule (attend one session):

Date:	Time:	Location
Saturday, January 27	8:00 AM until 12:00PM	GBB 213
Saturday, January 27	12:30 PM until 4:30PM	GBB 213
Sunday, January 28	8:00 AM until 12:00PM	GBB 213
Sunday, January 28	12:30 PM until 4:30PM	GBB 213

## Course Grading:

To receive credit for this course you must:

- Successfully complete online:
  - Volunteer Standards of Conduct Exam
  - Intake/Interview and Quality Review Exam
  - Advanced Exam
- Attend one training session at the beginning of the semester.
- Complete **ten hours** of volunteer tax preparation. Please note that service options exist to ensure that no student is required to participate in a service placement that creates a religious, political, or moral conflict.
- Participate in a group session to discuss how the VITA program benefits the community, and to discuss how the experience of providing this service to others impacts each VITA volunteer.

## Online Exams:

To successfully complete the online exams you should:

- Access the VITA/TCE Central website (<https://www.linklearncertification.com/d/>) and set up your own account.
- Complete the Volunteer Standards of Conduct Training and related Exam.
- Complete the Intake/Interview and Quality Review Training and related Exam.
- Complete the appropriate online tax training courses, as considered necessary, at the VITA/TCE Central website.
- Take the Advanced practice exam before completing the Advanced online exam.
- Complete the required online Advanced exam at the VITA/TCE Central website.

When you have completed all of the required online training and exams you should complete and print Form 13615 – Volunteer Standards of Conduct Agreement. Provide this completed form to the Site Coordinator.

Note: You have two chances to complete each online exam. If an exam is not completed successfully online after two attempts, the Site Coordinator will administer a manual exam.

**Volunteer Schedule:**

<b>Date:</b>	<b>Time:</b>	<b>Location:</b>
<b>US Citizens and Residents:</b>		
Saturday, February 3	9:00 AM until 4:00 PM	GBB 209
Saturday, February 10	9:00 AM until 4:00 PM	GBB 209
Saturday, February 17	9:00 AM until 4:00 PM	GBB 209
Saturday, February 24	9:00 AM until 4:00 PM	GBB 209
Saturday, March 3	9:00 AM until 4:00 PM	GBB 209
Saturday, March 10	9:00 AM until 4:00 PM	GBB 209
<b>Foreign Students:</b>		
Saturday, March 17	9:00 AM until 4:00 PM	GBB 209
Saturday, March 24	9:00 AM until 4:00 PM	GBB 209

Depending on requests from local not-for-profit agencies, there may be on-site tax preparation opportunities on additional Saturdays, Sundays, and evenings during the week. These sessions allow students, unable to participate on the scheduled Saturdays, to complete their required hours. Please contact the Site Coordinator or student supervisors if you feel you may not be able to complete your hour requirement during the scheduled times.

## Expectations of Students

**Attendance:** Students are expected to attend all class meetings and assigned volunteer sessions, and arrive on a timely basis.

**Student Conduct:** All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The University of Montana Student Conduct Code specifies definitions and adjudication processes for academic misconduct and states, “Students at the University of Montana are expected to practice academic honesty at all times.”

It is the student’s responsibility to be familiar the University of Montana Student Conduct Code. The Student Conduct Code is available at <http://www.umt.edu/vpesa/Dean%20of%20Students/default.php>.

Students enrolled in courses offered by the School of Business Administration are also expected to adhere to the School of Business Code of Professional Conduct. This is available at: <http://www.business.umt.edu/ethics/professional-conduct-code.php>.

**Students with Disabilities:** Students with disabilities will receive reasonable modifications in this course. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students. “Reasonable” means the University permits no fundamental alterations of academic standards or retroactive modifications. Your responsibilities are to request reasonable modifications from me with sufficient advance notice (**preferably the first week of class**), and to be prepared to provide current verification of your disability and its impact from Disability Services for Students. Please speak with me after class or during my office hours to discuss the details. For more information, visit the Disability Services for Students website at <http://www.umt.edu/dss/>.

## UM Service Learning Definition

This course is a service-learning course. Service Learning is a method of teaching and learning in which students, faculty and community partners work together to enhance student learning by applying academic knowledge in a community-based setting. Student work addresses the needs of the community, as identified through collaboration with community or tribal partners, while meeting instructional objectives through faculty-structured service work and critical reflection meant to prepare students to be civically responsible members of the community. At its best, service learning enhances and deepens students’ understanding of an academic discipline by facilitating the integration of theory and practice, while providing them with experience that develops life skills and engages them in critical reflection about individual, institutional, and social ethics.

## **School of Business Administration and Accounting Program Mission Statements and Assurance of Learning**

The University of Montana's School of Business Administration (SOBA) is a collegial learning community dedicated to the teaching, exploration, and application of the knowledge and skills necessary to succeed in a competitive marketplace.

As part of our assessment process and assurance-of-learning standards, the School of Business Administration has adopted the following learning goals for our undergraduate students:

- Learning Goal 1: SoBA graduates will possess fundamental business knowledge
- Learning Goal 2: SoBA graduates will be able to integrate business knowledge
- Learning Goal 3: SoBA graduates will be effective communicators
- Learning Goal 4: SoBA graduates will possess problem-solving skills
- Learning Goal 5: SoBA graduates will have an ethical awareness
- Learning Goal 6: SoBA graduates will be proficient users of technology
- Learning Goal 7: SoBA graduates will understand the global business environment in which they operate

In addition, the Department of Accounting and Finance prepares ethically aware decision makers with effective analytical and qualitative business knowledge and skills to become professionals in their respective fields. We commit to high quality teaching and applying scholarship to professional practice and theory.

The undergraduate accounting program is committed to preparing students to apply accounting and business knowledge in organizations. The accounting faculty have adopted the following learning goals for our undergraduate accounting students:

- Learning Goal 1: Accounting majors will possess fundamental accounting knowledge
- Learning Goal 2: Accounting majors will be effective writers
- Learning Goal 3: Accounting majors will critically analyze and solve problems, using technology where appropriate
- Learning Goal 4: Accounting majors will understand the importance of ethics to the accounting profession and demonstrate ethical decision-making

### **Volunteer Income Tax Assistance Program (VITA) Mission Statement**

The University of Montana-Missoula Volunteer Income Tax Assistance Program (VITA) will provide free, basic tax return preparation for eligible taxpayers. Volunteers are our most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

### **Course Learning Outcomes**

After completing this course, students will:

- Be able to apply their knowledge of tax law in preparing income tax returns
- Be familiar with income tax preparation software and e-filing of tax returns