

Accounting 4398
Independent Study - VITA Program Practicum
University of Texas at El Paso
Spring 2021

Instructor Contact Information

Instructor: Dr. Rebeca Pérez, Ph.D., Assistant Professor of Accounting
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Office Hours: Virtually, by appointment

Pre-requisites

Completion of ACCT 3322 (Intermediate Accounting II) with a C or better.

Completion of ACCT 3327 (Federal Income Tax - Individuals) with a C or better.

Course Materials and Technology Requirements

Laptop Computer: Software used for this class is all online and our meetings with taxpayers will be virtual. You will need to have access to a **computer/laptop**, a **webcam**, and a **microphone**. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

Because this course consists of assisting taxpayers with filing their tax returns, we access and discuss very sensitive information. Your connection to Wi-Fi is required to be password protected. This is a bare-minimum security requirement, and thus, must be strictly enforced.

Course content is delivered via the Internet through the Blackboard learning management system and through email. Ensure your UTEP e-mail account is working and that you have access to the Web and a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, update your browser, clear your cache, or try switching to another browser.

If you do not own a computer, the UTEP library loans out laptop computers:

<https://www.utep.edu/technologysupport/TSCenter/TechnologySupportCenter.html#S05>

Remaining course materials will be provided to the students.

Course Communication

Because this is an online class, we won't see each other the way we have in past years (through an in-person VITA site). However, there are a number of ways we can keep the communication channels open:

- **Office Hours**: We will not be able to meet on campus, but I will still have virtual office hours by appointment if you every need to talk to me about anything. Email me to schedule a meeting.
- **Email**: UTEP e-mail is the best way to contact me. Do not use the messaging feature in Blackboard, as these messages often get lost or delayed. I will make every attempt to respond to your e-mail within 24-48 hours of receipt. When e-mailing me, be sure to email **from your UTEP student account**.
 - Check your email frequently (**at least once per day**) for updates, deadlines, or other important messages.

Course Description

This independent study seeks to integrate academic learning, practical application of individual tax concepts, and community service through implementation of the Volunteer Income Tax Assistance (VITA) program for low-income filers.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 915-747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>

Student Evaluation

All the items below must be completed. Once completed, the weighting on your final letter grade will be as follows:

Attending certification training	15 %
Completing and passing all certification tests on time	15 %
Attendance (volunteer hours)	30 %
Significant impressions paper	30 %
Instructor discretionary evaluation	10 %

Certification Training and Certification Tests (30 points)

For this course, you must pass the *basic*, *advanced*, and *foreign student* IRS certification online tests. To prepare you for the tests, you must attend the certification training offered as part of this course held on January 13th- 15th.

Attendance (Volunteer Hours) (30 points)

Your presence and your time are the core of this course and of the VITA program, i.e., it doesn't work if you don't show up! Therefore, you are expected to be present at the UTEP VITA virtual site every week that we meet. If you cannot attend for *any* reason, please communicate with me the reason for your absence *before* the absence. Unexplained absences and tardiness will result in a reduction of your class attendance points.

UTEP VITA virtual site operating days and hours can be found on the course calendar on the last page of this syllabus.

Significant Impressions Paper (30 points)

At the conclusion of the tax season and VITA program, you are required to write and submit a Significant Impressions Paper, in which you should describe your key take-aways from this volunteer experience.

I suggest you keep a journal throughout the semester, and track particular experiences that you encounter as significant or noteworthy each day, including technical as well as "soft-skills" experiences. For example, this might include experiences in learning the software, dealing with a particular tax deduction new to you that you learned as a result of this program, the number of returns you helped prepare, and your interactions with the community members you helped (without disclosing their names or information, of course!).

I will evaluate the paper based on the following:

- The paper must be written in a thoughtful manner, to let me know that your experience and what you got from it were unique. In other words, I don't want to see vague descriptions of the program, such that all student papers start to look the same. Personal anecdotes relating to the class experience will enhance a student's paper. (50%)
- The paper must be professionally written as well. Therefore, it is important that the ideas in your paper are well-organized, the paper reads cohesively, and is *proofread* and free of grammatical errors. (40%)
- While there are no page-limit restrictions, I expect to receive papers anywhere from 3 to 6 pages. What matters is not the length, but again, the content and whether you can thoughtfully and professionally express to me what you learned during the semester. (10%)

Discretionary Evaluation (10 points)

At the end of the course, I will evaluate each student holistically, based on my impressions of the student during the entirety of the course. For example, this evaluation will consider whether you were on time, whether you were professional in interacting with the community members, whether you went beyond expectations in resolving a tax question or issue, whether you were enthusiastic, etc.

Modifications to the syllabus, schedule, or course requirements will be announced through email. ***You have the responsibility to be aware of such changes by checking your email regularly.***

REMINDER:

In this VITA program and in the community as a whole, *you* are the face of UTEP.
Please make us proud!

VITA Course Calendar
Spring 2021 (for 2020 Tax Year)

Week	Date	Day	Time	Activity	Location
0	1/13/2021 - 1/15/2021	W-F	9:00 - 1:00	Basic and Advanced Training - MANDATORY	Zoom Link: https://utep-edu.zoom.us/j/81747577672?pwd=OUk2QWpUbis1dG42Z3FuMkxtS1RQZz09 Meeting ID: 817 4757 7672 Passcode: Ps9Hu5f3
1	1/18/2021 - 1/22/2021	M-F	NA	Complete and Pass Online BASIC and ADVANCED Certification Exam (on your own time)	NA
	1/23/2021	Saturday	11:00 - ?	Pre-VITA Program Day (Practice run! Plan setup, check logins, final questions, etc.)	Zoom Link: https://utep-edu.zoom.us/j/87036101831?pwd=QXZTb1NETUJVZUFnc2hJRkVObHVhVz09 Meeting ID: 870 3610 1831 Passcode: 1SCGv0pm
2	1/25/2021 - 1/29/2021	M-F	NA	Complete and Pass Online BASIC and ADVANCED Certification Exam (on your own time)	NA
	<u>1/30/2021</u>	Saturday	11:00 - 3:00	VITA Program (students 10:30 am - 3:30 pm)	Zoom Link: https://utep-edu.zoom.us/j/82411115818?pwd=dVQvdU1uZWMyNzFORjkySEVWRjFVZz09 Meeting ID: 824 1111 5818 Passcode: dSmiu0Hx
3	2/6/2021	Saturday	11:00 - 3:00	VITA Program (students 10:30 am - 3:30 pm)	
4	2/13/2021	Saturday	11:00 - 3:00	VITA Program (students 10:30 am - 3:30 pm)	
5	2/20/2021	Saturday	11:00 - 3:00	VITA Program (students 10:30 am - 3:30 pm)	
6	2/27/2021	Saturday	11:00 - 3:00	Foreign Scholar/1040NR Training (Students only, meeting not open to taxpayers)	Zoom Link: https://utep-edu.zoom.us/j/89322510824?pwd=NGhNSDIxZFNNWHZlB56dEtJLzVkQT09 Meeting ID: 893 2251 0824 Passcode: XdYeK50K
7	3/1/2021 - 3/5/2021	M-F	NA	Complete and Pass Online FOREIGN SCHOLAR Certification Exam (on your own time)	NA
8	<u>3/6/2021</u>	Saturday	11:00 - 3:00	VITA Program - FOREIGN SCHOLARS ONLY (students 10:30 am - 3:30 pm)	Zoom Link: https://utep-edu.zoom.us/j/88402849655?pwd=OUhWZEVKNIZYSnllWEx1dVVCN1B0dz09 Meeting ID: 884 0284 9655 Passcode: e8KN9cTk
9	3/13/2021	Saturday	11:00 - 3:00	VITA Program - FOREIGN SCHOLARS ONLY (students 10:30 am - 3:30 pm)	
10	3/20/2021 - Spring Break - NO MEETING				
11	3/27/2021	Saturday	11:00 - 3:00	VITA Program - FOREIGN SCHOLARS ONLY (students 10:30 am - 3:30 pm)	
12	4/3/2021	Saturday	11:00 - 3:00	VITA Program - FOREIGN SCHOLARS ONLY (students 10:30 am - 3:30 pm)	
13	4/10/2021	Saturday	11:00 - 3:00	VITA Program - FOREIGN SCHOLARS ONLY (students 10:30 am - 3:30 pm)	
14	4/18/2021	Sunday	by midnight	Submit Significant Impressions Paper via email (rperez43@utep.edu)	
15	Open				NA
16	Open				NA

Underlined dates in red indicate certifications must be complete by this date.