

Accounting 4398
Independent Study - VITA Program Practicum
University of Texas at El Paso
Spring 2025

Instructor Contact Information

Instructor: Sarah Robertson, CPA
Assistant Professor of Practice
Office: 243 Business Administration Building
Telephone: (915) 747-5014
Email (best): sarobertson@utep.edu
Office Hours: By appointment

Course Materials

Laptop Computer: Software used for this class is all online. Please bring a fully functioning laptop computer. You must have your laptop setup to work with the VITA site printer on January 17, 2025.

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

<https://www.utep.edu/technologysupport/TSCenter/TechnologySupportCenter.html#So5>

Remaining course materials will be provided to the students.

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 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 tax filers.

COURSE OBJECTIVES:

After completing this program, successful students will be able to:

1. Analyze and interpret data gathered from various sources
2. Research a variety of personal income tax issues
3. Prepare accurate Federal and State income tax returns
4. Fully document sources of all information used on returns
5. Use their newly acquired skills for the benefit of the community
6. Accurately enter tax return data in tax software
7. Respond appropriately to tax software diagnostics and supervisors' review notes

Students will also:

1. Develop communications skills through presentations and interviews with taxpayers of diverse backgrounds
2. Work with a CPA or licensed tax preparer
3. Enhance their resumes (employers recognize the quality of this program)
4. Use technology to expand their knowledge and increase efficiency
5. Receive a Certification of Completion from the IRS

COURSE FORMAT AND METHODS OF INSTRUCTION:

Before the first class meeting in January, you **MUST** complete the IRS certification process. The certification process includes Volunteer Standards of Conduct—Ethics (VSC) (training and certification, including intake/interview and quality review process) and Link and Learn interactive e-learning tool training and certification, Advanced level. Minimum passing scores have been established by the IRS. You will receive an email containing instructions obtaining these certifications.

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 9th & 10th**.

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 site every week that we meet. Further, you must be present for an average *minimum* of 3 hours per week. This means that if you cannot attend a certain week for a previously excused reason, you should make up the hours missed on different weeks (e.g., at a different site) to maintain the minimum average hours for the semester. 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. To earn a VITA Volunteer certificate, you must volunteer for a minimum of 30 hours.

UTEP VITA 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 take-away 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 experience 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. 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 (double spaced). 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's contribution and overall experience, 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.

Accommodation for Students

Students requesting an accommodation based on a disability must register with the [UTEP Center for Accommodations and Support Services](#). If you have or believe you have a disability that may impact your ability to succeed in a class, whether it be online or face-to-face, you may wish to contact the Center for Accommodations and Support Services (CASS) to show documentation of a disability or to register for testing and services. Students who have been designated as disabled must reactivate their standing with the CASS yearly. If you feel that you may have a disability requiring accommodation and/or modifications, contact **CASS at (915) 747-5148**.

You also can visit the CASS website at <http://sa.utep.edu/cass/> or the CASS office in Room 108 East Union Building.

Modifications to the syllabus, schedule, or course requirements will be announced in class and/or through email. ***You have the responsibility to be aware of such changes by attending class and 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 2025 (for 2024 Tax Year)

Week	Date	Day	Time	Activity	Location
1	1/9/2025	Thursday	10:00 - 4:30	Basic and Advanced Training - MANDATORY** - Bring your computer	COBA, Room 328
	1/10/2025	Friday	10:00 - 4:30	Basic and Advanced Training - MANDATORY** - Bring your computer	COBA, Room 328
2	1/13/2025 - 1/16/2025	M-TH	NA	Complete and Pass Online BASIC and ADVANCED Certification Exam (on your own time)	NA
	<u>1/17/2025</u>	Friday	1:00 - 4:00	VITA Program Orientation: Bring your computer - VITA Site Tour and Computer Set up	GECU Terrace at the Sun Bowl Park in SB5
3	1/24/2025	Friday	1:00 - 4:00	VITA Program (students 12:30 am – 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
4	1/31/2025	Friday	1:00 - 4:00	VITA Program (students 12:30 am – 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
5	2/7/2025	Friday	1:00 - 4:00	VITA Program (students 12:30 am – 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
6	2/14/2025	Friday	1:00 - 4:00	VITA Program (students 12:30 – 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
7	2/21/2025	Friday	1:00 - 4:00	VITA Program (students 12:30 – 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
8	2/28/2025	Friday	12:00 - 4:00	Foreign Scholar/1040NR Training 12:00 – 4:00	COBA Room 328
9	3/3/2025 – 3/6/2025	M-Th	NA	Complete and Pass Online FOREIGN SCHOLAR Certification Exam (on your own time)	NA
	3/7/2025	Friday	1:00 - 4:00	VITA Program - (students 12:30 - 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
10	3/14/2025 - Spring Break - NO MEETING				
11	3/21/2025	Friday	1:00 - 4:00	VITA Program - FOREIGN SCHOLARS ONLY (students 12:30 - 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
12	3/28/2025	Friday	1:00 - 4:00	Our site will be CLOSED on 3/28 ; May make up time (3 hrs) at GECU Super Site	GECU Supersite; Times : M - TH 5-7 pm; Sat 9-3
13	4/4/2025	Friday	1:00 - 4:00	VITA Program - FOREIGN SCHOLARS ONLY (students 12:30 - 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
14	4/11/2025	Friday	1:00 - 4:00	VITA Program - FOREIGN SCHOLARS ONLY (students 12:30 - 4:30 pm)	GECU Terrace at the Sun Bowl Park in SB5
15	4/28/2025	Monday	by midnight	Submit Significant Impressions Paper via Blackboard	NA
16				Open	NA
17				Open	NA

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

** Alternative Training dates with prior instructor approval only