

KINGSBOROUGH COMMUNITY COLLEGE
The City University of New York

CURRICULUM TRANSMITTAL COVER PAGE

Department: Business

Date: 4/4/24

Title Of Course/Degree/Concentration/Certificate: ACC 8276

Change(s) Initiated: (Please check)

- | | |
|--|---|
| <input type="checkbox"/> Closing of Degree | <input type="checkbox"/> Change in Degree or Certificate |
| <input type="checkbox"/> Closing of Certificate | <input type="checkbox"/> Change in Degree: Adding Concentration |
| <input type="checkbox"/> New Certificate Proposal | <input type="checkbox"/> Change in Degree: Deleting Concentration |
| <input type="checkbox"/> New Degree Proposal | <input type="checkbox"/> Change in Prerequisite, Corequisite, and/or Pre/Co-requisite |
| <input type="checkbox"/> New Course | <input type="checkbox"/> Change in Course Designation |
| <input checked="" type="checkbox"/> New 82 Course (Pilot Course) | <input type="checkbox"/> Change in Course Description |
| <input type="checkbox"/> Deletion of Course(s) | <input type="checkbox"/> Change in Course Title, Number, Credits and/or Hours |
| | <input type="checkbox"/> Change in Academic Policy |
| | <input type="checkbox"/> Pathways Submission: |
| | <input type="checkbox"/> Life and Physical Science |
| | <input type="checkbox"/> Math and Quantitative Reasoning |
| | <input type="checkbox"/> A. World Cultures and Global Issues |
| | <input type="checkbox"/> B. U.S. Experience in its Diversity |
| | <input type="checkbox"/> C. Creative Expression |
| | <input type="checkbox"/> D. Individual and Society |
| | <input type="checkbox"/> E. Scientific World |
- Change in Program Learning Outcomes
- Other (please describe): _____

PLEASE ATTACH MATERIAL TO ILLUSTRATE AND EXPLAIN ALL CHANGES

DEPARTMENTAL ACTION

Action by Department and/or Departmental Committee, if required:

Date Approved: 4/4/24 Signature, Committee Chairperson: Jeffrey Lax

Digitally signed by Jeffrey Lax
DN: CN=Jeffrey Lax, E=jfl@1273@gmail.com
Reason: I am the author of this document
Location:
Date: 2024-04-07 02:52:42

If submitted Curriculum Action affects another Department, signature of the affected Department(s) is required:

Date Approved: _____ Signature, Department Chairperson: _____

Date Approved: _____ Signature, Department Chairperson: _____

I have reviewed the attached material/proposal

Signature, Department Chairperson: Jeffrey Lax

Digitally signed by Jeffrey Lax
DN: CN=Jeffrey Lax, E=jfl@1273@gmail.com
Reason: I am the author of this document
Location:
Date: 2024-04-07 02:53:09

TO: Spring 2024 Curriculum Committee

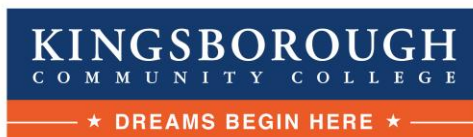
FROM: Jeffrey Lax, Chair, Business Department

DATE: 2/28/24

RE: Individual Tax Preparation (ACC 8276) Course Proposal

The Department of Business is proposing a new Individual Tax Preparation (ACC 8276) pilot course within our A.S. in Accounting program.

Previously, we offered students a non-credited Volunteer Income Tax Assistance Program (“VITA”) training which provided students with a certificate with which they could then provide needy individuals with tax preparation assistance. We now intend to offer a 1-credit pilot course that would teach the same material in preparation for enrollment in an independent study that would offer students the ability to obtain the same VITA certificate and provide a valuable and commendable service to the community. Our eventual goal is to convert ACC 8276 to a 1-credit elective course within our department’s A.S. in Accounting degree. This course will be offered only in the fall, to prepare students for the VITA Independent study in late winter and spring tax preparation.



New Course Proposal Form*

*This form is **NOT** intended for Internships or Field Work

1. Complete the requested course information in the table below. Indicate “**NONE**” where applicable.

*For Assignment of New Course Number, contact **Academic Scheduling**.

Department:	BUSINESS
Course Designation/Prefix:	TAX
*Course Number:	8276
Course Title:	Individual Tax Preparation
Course Description: (Note: Description should include language similar to Course Learning Outcomes.)	The course is an introduction to individual income taxes. Topics covered include understanding federal law, property transactions, gross income inclusions, gross income exclusions, deductions and losses, self-employment issues, itemized deductions, and tax credits. The course will allow students to explore the role and responsibilities of a professional tax preparer as they can work with clients, become certified volunteer tax preparers, and earn their certificate of completion during the tax season. Upon completion of this course, students will be able to complete individual tax returns. All students in the course qualify to take part in the Volunteer Income Tax Program (VITA) certification course, where students will take various online quizzes and volunteer 40-45 hours during the tax season, helping clients complete their tax returns. At the end of the tax season students will earn a certification of completion signed by the IRS.
Prerequisite(s):	NONE
Corequisite(s):	NONE
Pre-/Co-requisite(s):	NONE
Open ONLY to Select students (Specify Population):	
Frequency course is to be offered (Select All that Apply)	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Winter <input type="checkbox"/> Spring <input type="checkbox"/> Summer
Suggested Class Limit:	24
Indicate if a special space, such as a lab, and/or special equipment will be required:	

2. Credits and Hours based on MSCHE Guidelines for *College Credits Assigned for Instructional Hours* -*Hours are based on hours per week in a typical 12-week semester (Please check **ONE** box based on credits):

1-credit: <input checked="" type="checkbox"/> 1 hour lecture <input type="checkbox"/> 2 hours lab/field/gym
2-credits: <input type="checkbox"/> 2 hours lecture <input type="checkbox"/> 1 hour lecture, 2 hours lab/field <input type="checkbox"/> 4 hours lab/field
3-credits: <input type="checkbox"/> 3 hours lecture <input type="checkbox"/> 2 hours lecture, 2 hours lab/field <input type="checkbox"/> 1 hour lecture, 4 hours lab/field <input type="checkbox"/> 6 hours lab/field
4-credits: <input type="checkbox"/> 4 hours lecture <input type="checkbox"/> 3 hours lecture, 2 hours lab/field <input type="checkbox"/> 2 hours lecture, 4 hours lab/field <input type="checkbox"/> 1 hour lecture, 6 hours lab/field <input type="checkbox"/> 8 hours lab/field
More than 4-credits: <input type="checkbox"/> Number of credits: ____ (explain mix lecture/lab below) ____ Lecture ____Lab Explanation: _____

3. **Where** does this course fit? Select from the following:

<input type="checkbox"/> Degree Program(s)/Certificate(s)*	List Degree Program(s)/Certificate(s): 1. 2.
<input type="checkbox"/> General Education/Pathways	Select ONE of the following: <input type="checkbox"/> Life and Physical Science (LPS) <input type="checkbox"/> Math and Quantitative Reasoning (MQR) <input type="checkbox"/> World Cultures and Global Issues (Group A) <input type="checkbox"/> U.S. Experience in its Diversity (Group B) <input type="checkbox"/> Creative Expression (Group C) <input type="checkbox"/> Individual and Society (Group D) <input type="checkbox"/> Scientific World (Group E)

<input checked="" type="checkbox"/> 82XX Pilot/Experimental Course	<p>If proposed as a “real” course, where will this course fit? Select from the following:</p> <p>List Degree Program(s)/Certificate(s):</p> <ol style="list-style-type: none"> 1. AS Accounting 2. <p>Select ONE of the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Life and Physical Science (LPS) <input type="checkbox"/> Math and Quantitative Reasoning (MQR) <input type="checkbox"/> World Cultures and Global Issues (Group A) <input type="checkbox"/> U.S. Experience in its Diversity (Group B) <input type="checkbox"/> Creative Expression (Group C) <input type="checkbox"/> Individual and Society (Group D) <input type="checkbox"/> Scientific World (Group E)
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***If Degree Program/Certificate is Selected:**

- Include an updated **Curricular** Map (Program Learning Outcomes) for each Degree Program/Certificate listed above.
- Include an updated Degree Map (semester-by-semester course sequence) for each Degree Program/Certificate listed above. For Degree Map template, contact Amanda Kalin, ext. 4611, Amanda.Kalin@kbcc.cuny.edu

The Following NYSED Guidelines must be adhered to for **ALL** Degree Programs:

45 credits of Liberal Arts (General Education) course work for an Associate of Arts Degree (AA)
 30 credits of Liberal Arts (General Education) course work for an Associate of Science Degree (AS)
 20 credits of Liberal Arts (General Education) course work for an Applied Associate of Science (AAS)

Additional Separate Submissions Required:

1. Curriculum Transmittal Cover Page indicating a “Change in Degree or Certificate”
2. Memo with rationale for inclusion of the course within the curriculum
3. “Current” Degree with all proposed deletions (strikeouts) and additions (bolded) clearly indicated
4. “Proposed” Degree, which displays the degree as it will appear in the *College Catalog*

For a copy of the most up-to-date Degree/Certificate requirements contact Amanda Kalin, ext. 4611, Amanda.Kalin@kbcc.cuny.edu

If General Education/Pathways is Selected:

- [Please refer to NYSED Guidelines for courses that are considered Liberal Arts \(General Education\).](#)
- Pilot/Experimental/82XX courses CANNOT be submitted for Pathways until they are submitted as a “real” course.

Additional Separate Submissions Required:

1. Curriculum Transmittal Cover Page indicating BOTH “New Course” and “Pathways”
2. CUNY Common Core Pathways Submission Form

4. **List the Course Learning Outcomes** – Course Learning Outcomes are measurable/demonstrable, containing “**action verbs**” (Blooms Taxonomy). If proposed to PATHWAYS, the Course Learning Outcomes should significantly align with the Pathways Learning Outcomes (refer to the Pathways Common Core Submission Form for Pathways Learning Outcomes). If proposed for a Degree program, the course should align with the Program Learning Outcomes (PLOs). **REMINDER** – Course Learning Outcomes are consistent for **ALL sections** of the same course and **MUST** be included on the syllabus.

Course Learning Outcomes
1. Have developed a basic understanding of the taxing system and tax calculations.
2. Be able to explain the requirements for determining a taxpayer’s personal and dependency exemptions.
3. Have developed an awareness of ethical issues that arise in everyday transactions.
4. Be able to determine a taxpayer’s filing status, gross and taxable income.
5. Understand the various types of credits available for taxpayers and apply the adequate type of deductions, either standard or itemized.
6. Complete a full tax return both on paper and with the use of the appropriate software provided.

5. **Assessment of Course Learning Outcomes:** The Course Learning Outcomes are measurable/demonstrable through the below listed sample assignments/activities. Include percentage breakdown for grading. **REMINDER** - Assessment of Course Learning Outcomes are based on a **Common Syllabus** – to allow for **any** qualified instructor to teach the course.

Course Learning Outcome	Percentage of Grade	Measurement of Learning Outcome (Artifact/Assignment/Activity)
1. To familiarize the student with the proper preparation of an individual federal and state income tax return and discuss with clients about tax specific concerns in relation to exemptions, deductions filing status, taxable and non-taxable items.	60%	Case Studies /Form Preparation Students will work on case studies where they will apply the material learned through tax filing forms and confirm whether the adequate tax amount due or refund was calculated.
2.To acquaint the student with the special issues and problems involved the preparation of federal income taxes for themselves and clients such as ethical concerns, tax calculations and inquiries that clients might bring up during tax season	10%	Class Participation/Attendance By students attending class, they will be exposed to various scenarios where they will decide the best course of action when completing tax returns and how to answer individuals’ inquiries or concerns.
3.To successfully complete tax forms and calculate the amount of tax due or owed to the IRS	20%	Final Project due Students will submit a final project that will include all topics learned during class by completing a project that requires completing a full tax return

4. To understand the components of the tax formula and law and gain a basic understanding of the taxation system.	10%	<p>Online Quizzes</p> <p>Students will be given weekly quizzes that will test them with the basic knowledge and understanding of the tax law.</p>
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6. **Who** is expected to enroll in this course? Please provide details for the student population(s), degree program(s)/certificate(s), and applicable concentration(s), this course is expected to include.

This course will provide accounting students the opportunity to learn our tax system as it's an important financial skill that will not only save them time and money but also an opportunity to learn a new skill that will allow students to have better control of their income and potentially a new career path if they decide to pursue this new venture further. Furthermore, students through enrollment in the VITA independent study to provide free tax assistance for individuals with low-income levels within the community and improve their customer experience skills, as well as data entry and filing. This course is also available for students from any major or concentration as having an accounting major is not required to learn how to do taxes and participate in the volunteer program.

7. Explain **why** this course is a necessary addition to the curriculum. **REMINDER** – Explain the course's role within the selected Pathways Group or Degree program – How does this course meet the Program Learning Outcomes (PLOs)? Was the course a recommendation from a recent Annual Program Review (APR), Advisory Board, Accrediting Body, etc.? How might this course help students seeking to transfer to a 4-yr college or transition into a career after KCC?

This course is important as it allows students to learn the theory within the tax system and apply the material known with clients from our community looking to get their taxes done by volunteers. For the last six years, our department has run the volunteer program without an adequate course for the students to better prepare them for tax season. After taking the course, students can decide to take part in the volunteer program through enrollment in the VITA independent study, which includes meeting clients, collecting data, and completing tax returns. At the end of the volunteer program, students will have a certificate of completion by the IRS, which certifies the work experience students learned during tax season, which students can use to gain employment in similar areas within accounting and taxation. In addition, this course will improve the ability of students to complete the volunteer program, gain the certification of completion from the Internal Service Revenue (IRS), and will expand their knowledge in taxation in order not only to learn to prepare their taxes but their family and friends as well.

8. Upon transfer, does this course meet a specified requirement for a degree at a 4-year institution? If so, please include the institution and degree program. It is recommended you review your current [Articulation Agreements](#).

Although this course does not transfer to other institutions, the course provides students with the foundations for understanding our tax system and allows students to enroll in the VITA independent study, where students can volunteer in the future tax season, not as a tax preparer but as a tax reviewer, where they will monitor and coach (as well as prepare taxes) new volunteers taking the program for the first time. Furthermore, these students can continue to volunteer once they transfer to other colleges that offer the same program, but with the experience gained in our college, the probability of students being accepted and given more responsibilities is further increased.

9. Will adding the course potentially **conflict** with other courses – in content or subject matter – offered in either your Department or in *another* Department? If it will, please explain **how** and indicate **why** the course is still necessary.

This course will create no conflict with other courses.

10. Proposed textbook(s) and/or other required instructional material(s), including open educational resources (OER)– Please include any supplemental/recommended materials/texts to allow for **any** qualified instructor to teach the course:

The course will only require publication 17, which is given for free by the IRS for every tax season. The link and syllabus will be posted on Blackboard for students to download and use.

11. **Attach a Common Syllabus** that includes the Topical Course Outline for the 12-week semester. This should be specific and explicit regarding the topics covered and should contain the detailed sample assignments/activities being used to measure the Course Learning Outcomes. **REMINDER** – be mindful to focus on the Course Learning Outcomes, Course Content, and Assessment.

12. Selected Bibliography and Source materials:

- IRS. Publication 17.2023 (<https://www.irs.gov/forms-pubs/about-publication-17>)

Individual Tax Return Preparation (TAX8276)

Course Description:

The course is an introduction to individual income taxes. Topics covered include understanding federal law, property transactions, gross income inclusions, gross income exclusions, deductions and losses, self-employment issues, itemized deductions, and tax credits. The course will allow students to explore the role and responsibilities of a professional tax preparer as they can work with clients, become certified volunteer tax preparers, and earn their certificate of completion during the tax season.

Upon completion of this course, students will be able to complete individual tax returns. All students in the course qualify to take part in the Volunteer Income Tax Program (VITA) certification course, where students will take various online quizzes and volunteer 40-45 hours during the tax season, helping clients complete their tax returns. At the end of the tax season students will earn a certification of completion signed by the IRS.

Learning Objectives -Course Specific: Upon completion of the course, the student will:

- Have developed a basic understanding of the taxing system and tax calculations.
- Be able to explain the requirements for determining a taxpayer's personal and dependency exemptions.
- Have developed an awareness of ethical issues that arise in everyday transactions.
- Be able to determine a taxpayer's filing status, gross and taxable income.
- Understand the basics of standard deductions as well as have a clear knowledge of both personal and dependency exemptions.
- Complete a full tax return both on paper and with the use of the appropriate software provided.

Materials/Handouts:

- Publication 17 (<https://www.irs.gov/forms-pubs/about-publication-17>)
- Handouts for case studies and project will be given during class.

Grading Scale :

Letter Grade	Number Grade
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	78 – 79

Letter Grade	Number Grade
C	73 – 77
C-	70 – 72
D	60 – 69
F	< 60
I	INCOMPLETE

Grading Policy:

Class Participation/Attendance	10%
Case Studies /Form Preparation	60%
Online Quizzes	10%
<u>Final Project or VITA program</u>	<u>20%</u>
Total	100%

Course: **Individual Tax Preparation**
 Instructor: Cesar Castope
 Email: cesar.castope49@login.cuny.edu

Semester: **Fall 2024**
September 5- December 18, 2024
Online Mix

- **Class participation (10%):** Includes arriving/logging in on time and participating in class discussion. You will be called upon for input as we build a baseline schedule together. Treat everyone in the classroom with respect. If you do not understand material be sure to ask questions to ensure that you understand the material.
- **Case Studies (60%):** Includes the preparation and submission of scenarios where students will apply the material learned during class and fill out the appropriate forms in order to arrive at either the amount due or owed. They will be submitted bi-weekly during the semester, some of them will be done individually while others will be in groups.
- **Quizzes (10%):** Each module contains a great deal of tax law which will be tested as a series of multiple choice or true/false questions that will test the student basic knowledge of individual taxation. There will be one per module.
- **Final Project (20%):** The Final project will cover all the material from previous sessions and will be submitted at the end of the semester. This assignment will be composed of a variety of forms and detailed information about simulated taxpayer information, and students will be required to complete a completed tax return.

VITA (Volunteer Income Tax Program) Option

Our course includes the opportunity to become certified for the VITA program which runs for the Winter 2025 session. To participate, students must complete the following steps.

- Students interested in participating will be required to take 3 quizzes which are a prerequisite by the IRS, which you will be prepared to complete as the material covered in the course’s syncs with the content within the quizzes,
- Students must register for the Winter 2025 session 1-credit independent/research course.
- Students must complete 40 -45 hours during the Winter session.

Class Outline (subject to change to instructor’s discretion):

Date:	Chapter/Topic:
(Module 1) 2 weeks	1.Introduction to course 2.Form 1040 3.Determining filing status 4.Concepts and components 5. Filing Status 6.Dependent exemptions 7.Tax formula and overview
(Module 2) 2 weeks	1. Module 1 Quiz due 2. Module 1 Case Study due 3. Gross income inclusions & exclusions (IRS publications and related tax forms)
(Module 3) 2 weeks	1.Module 2 Quiz due 2. Module 2 Case Study due 3. Gross income exclusions & inclusions continuation 3. Individual for AGI deductions (IRS publications and related tax forms)

Course: **Individual Tax Preparation**
Instructor: Cesar Castope
Email: cesar.castope49@login.cuny.edu

Semester: **Fall 2024**
September 5- December 18, 2024
Online Mix

(Module 4) 2 weeks	1. Module 3 Quiz due 2. Module 3 Case Study due 3. Individual for AGI deductions continuation 4. Individual from AGI Deductions (IRS publications and related tax forms)
(Module 5) 1 week	1. Module 4 Quiz due 2. Module 4 Case Study due 3. Individual from AGI deductions continuation 4. Individual Tax computation and tax credits
(Module 6) 1 week	1. Module 5 Quiz due 2. Module 5 Case Study due 3. Individual Tax Computation and Tax Credits continuation 4. Case Studies Practices
(Module 7) 1 week	1. Module 6 Quiz due 2. Module 6 Case Study due 3. NYS Income Tax 4. Tax Preparer Requirements and Tax Software
(Module 8) 1 week	1. Review and comprehensive practice problems 2. Final Project due