

University of Hawaii at Manoa
College of Business Administration
School of Accountancy

ACC 399 – Directed Research
Federal Income Taxation of Low-Income Taxpayers
Fall 2022
SYLLABUS (rev. 8/19/2022)

Class Hours: Mondays, 10:00 a.m. – 12:00 noon in room BUSAD D102

Grading: Credit / No-Credit, no letter grades

Lecturer: Roy Kamida, CPA

E-Mail: kamida@hawaii.edu

Office Hours: Before or after class meetings in the classroom or by appointment.

Reservation Statement: The instructor reserves the right to modify this syllabus as necessitated by classroom activity, student concerns, material revisions, or any other concern that may arise throughout the duration of this course.

Course Description: This service-learning course provides students with the knowledge, skills, and opportunity to serve their local community by training them to prepare federal and state individual tax returns for low-income taxpayers.

Learning Objectives: This course is structured to broaden the student's knowledge of the federal and state income tax provisions applicable to individuals. By the end of this course, **students should be able to:**

- (1) Acquire basic knowledge for preparation of individual income tax returns
- (2) Think critically and problem-solve creatively
- (3) Conduct VITA work preparation by collecting information effectively and efficiently
- (4) Communicate effectively with low-income taxpayers and report effectively to the IRS
- (5) Demonstrate knowledge of ethics and ability to apply to real world settings

The information we learn in our class is not only useful to prepare basic income tax returns but will provide you with useful information for your own tax and financial situation.

Prerequisites: Minimum of 3.0 GPA unless waived by instructor. Open to all majors.

Assessments: Receiving credit for the course will be based upon passing with at least an 80% score for all the certification tests required by the IRS Volunteer Income Tax Assistance (VITA) program at the advanced preparer level. These tests include:

- 2022** Volunteer Standards of Conduct Exam
- 2022** Intake Interview and Quality Review Exam
- 2022** Advanced Exam

All students must provide a signed Volunteer Agreement Form 13615 showing that they have passed the exams indicated above in order to receive credit for Accounting 399. **This form is due by Thursday, December 8, 2022.**

Here is a link to the VITA training and certification website: <https://www.linklearncertification.com/d/> It currently has materials for 2021 and will not be updated with 2022 information until late October or early November 2022. In the meantime, we will use the 2021 materials to practice for the 2022 certification. It is optional for our class to be certified for 2021, but it will be useful if you do encounter taxpayers who need to still file for 2021.

Lecture Activities: During class, we will discuss tax laws and tax return preparation. We will work through example problems and scenarios that will help you prepare for the certification tests and be a better volunteer tax return preparer. The problems completed during lectures are not graded.

Attendance/Participation: Class attendance in Accounting 399 is essential to the learning process. Regularly attend and arrive on time. Success in this course depends heavily on our ability to communicate with one another, for students to listen to and engage with their classmates, and general participation in course activities.

Disability Access: Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), <https://hawaii.edu/kokua/>, or Queen Liliuokalani Center for Student Services, Room 13.

Alternate Meeting Site: In the event of a disturbance during class time (e.g., bomb threat), we will not have any class meeting. But check our Lulima class site and any emailed Class Message for alternate activities.

Academic Honesty: Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, and any other form of academic dishonesty is not tolerated. All incidents are handled in accordance with the UH *Student Code of Conduct*. The UH Student Code of Conduct is available at this [link: http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/). Please become very familiar with the University Student code of Conduct so you can make conscious and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- a. cheating, plagiarism, and other forms of academic dishonesty,
- b. furnishing false information to any UH official, faculty member, or office,
- c. forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes

the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test, exam or extra credit opportunity; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE: UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, they will receive NO CREDIT for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.

Title IX: The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to community resources.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://manoa.hawaii.edu/titleix/resources/#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking, as well as receive information and support, contact:

Dee Uwono

Director and Title IX Coordinator
2500 Campus Road, Hawaii Hall 124
Honolulu, HI 96822
(808) 956-2299
t9uhm@hawaii.edu
