

Western State College of Law  
Volunteer Income Tax Assistance (VITA) §252A  
Spring 2013  
Syllabus & Policies

Professor Bryan S. Owens

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Office Hours: Email or call me for an appointment. I am also available before and after VITA clinics.

Course Objectives:

1. To have students apply the substantive tax knowledge they learned, or are learning, in Federal Income Tax to clients and tax returns.
2. To expose students to clients and improve interviewing skills and techniques, ability to massage and discern the usefulness of facts presented by clients, and ability to learn when a client is being truthful and how to get all of the facts from a client.
3. To expose students to ethical issues in compliance and pro bono work.
4. To expose students to pro bono and public interest work.

Required Texts:

All required texts will be provided on the first day of instruction.

Students are to bring their laptops with the latest version of Microsoft Internet Explorer to all instruction sessions and clinics. In the event a student does not have a laptop available, they should contact me prior to the first session so that a loaner may be issued at the sessions.

Students are to have all books at the first and second session.

Students are to bring Publication 17 and spiral-bound book to all sessions.

### Examinations and Grading:

All students will receive a pass or fail grade for the course. In order to receive a pass grade, students must: (1) complete their IRS certification for both the Basic and Intermediate level and their Volunteer Standards of Conduct Training and Test prior to February 2, 2013. Students will be provided with the information they need to properly do so during the training sessions on January 19 and 26, 2013; and (2) spend at least 30 hours at VITA clinics (excluding time for taking the above tests and attending training sessions), preparing or quality reviewing (to be assigned by me) tax returns. I reserve the right to modify these requirements at any time in the event the IRS requirements change.

Any time you volunteer after having worked 30 hours may count toward your community service hours.

### Important Dates:

Below are pertinent dates for this course. Please note, these days are subject to change and likely will change to one or a few Sundays based on the school's availability on Saturdays.

#### Training Sessions (Mandatory)

January 19, 2013 9:00 am to 2:30 pm  
January 26, 2013 9:00 am to 2:30 pm

#### Clinics

February 2, 2013 9:00 am to 2:30 pm  
February 9, 2013 9:00 am to 2:30 pm  
February 16, 2013 9:00 am to 2:30 pm  
February 23, 2013 9:00 am to 2:30 pm  
March 2, 2013 9:00 am to 2:30 pm  
March 23, 2013 9:00 am to 2:30 pm  
March 30, 2013 9:00 am to 2:30 pm  
April 6, 2013 9:00 am to 2:30 pm  
April 13, 2013 9:00 am to 2:30 pm

### Clinic Conduct:

You will be partaking in a live VITA/TCE tax clinic site, helping low-to-moderate income individuals with their tax preparation and representing WSU. As such, you should respect your clients by not taking telephone calls, text messaging, or using the internet for non-compliance issues while you are with a client. Further, you should avoid loud conversation with other students while you are not with a client. If there is time where you are not involved with clients, you may talk quietly, work on homework for other classes, or do other non-intrusive activities. Dress for the clinic is casual and you may wear jeans.

You are required to abide by the IRS's ethical rules for VSC and Circular 230 (both of which will be discussed during training).