



FOUNDATION SKILLS

PATHWAY: All Pathways
COURSE: All CTAE Courses
UNIT 9.12: Filing Taxes



INTRODUCTION

Annotation:

This unit will direct students to complete IRS forms on the IRS website. The tutorials and simulations are engaging, interactive, and very well written. This unit is highly recommended for all CTAE students. Many students have jobs during high school, but most do not have any experience with filing taxes and do not understand tax deductions from their paycheck. This unit is a great way for students to learn about basic tax concepts.

Grade(s):

X	9 th
X	10 th
X	11 th
X	12 th

Time: Two-three 50 minute periods.

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Students with Disabilities:

For students with disabilities, the instructor should refer to the student's IEP to be sure that the accommodations specified are being provided. Instructors should also familiarize themselves with the provisions of Behavior Intervention Plans that may be part of a student's IEP. Frequent consultation with a student's special education instructor will be beneficial in providing appropriate differentiation.



FOCUS STANDARDS

GPS Focus Standards: Please list the standard and elements covered.

BCS-FL-1. Students will identify various forms of income and analyze factors that affect income as a part of the career decision-making process.

- c. Explain how taxes, government transfer payments, and employee benefits relate to disposable income.

BCS-FL-2. Students will analyze employee deductions and benefits that affect financial security.

- a. Compute payroll deductions and net pay.

BCS-FL-3. Students will analyze taxes in the United States that affect income.

- a. Explain the purposes, types, and history of taxes in the United States.
- b. Define basic tax terminology.
- c. Prepare U.S. individual federal income tax return Forms 1040EZ and 1040A.

GPS Academic Standards:

SSEPF1. The student will apply rational decisions to the making of personal spending and savings choices.

ELA10RC3. The student acquires new vocabulary in each content area and uses it correctly.

ELA10RC4. The student establishes a context for information acquired by reading across subject areas.

ELA10W3. The student uses research and technology to support writing.

ELA10LSV1. The student participates in student-to-teacher, student-to-student, and group verbal interactions.

MM2P1. Students will solve problems (using appropriate technology).

MM2P4. Students will make connections among mathematical ideas and to other disciplines

National / Local Standards / Industry / ISTE:



UNDERSTANDINGS & GOALS

Enduring Understandings:

Students will understand the important of and legal requirement for all citizens to pay taxes. They will understand deductions from their paycheck and the importance of maintaining good financial records.

Essential Questions:

- Why is knowledge of the U.S. tax system important for workers?
- Why do employers withhold taxes from employee paychecks?
- What are standard deductions?
- What special deductions may be taken by eligible college students?

Knowledge from this Unit: Factual information.

Students will:

- explain the difference between earned income and interest income.
- describe the qualifications for dependent status.
- compare tax deductions to tax credits.
- list and describe the different tax credits..
- list the advantages of filing taxes electronically.
- express how to file self-employment income taxes.

Skills from this Unit: Performance.

Students will:

- calculate taxable income.
- complete an example tax form.



ASSESSMENT(S)

Assessment Method Type: Select one or more of the following. Please consider the type(s) of differentiated instruction you will be using in the classroom.

- Pre-test
- Objective assessment - multiple-choice, true- false, etc.
- Quizzes/Tests
- Unit test
- Group project
- Individual project
- Self-assessment - May include practice quizzes, games, simulations, checklists, etc.
 - Self-check rubrics
 - Self-check during writing/planning process
 - Journal reflections on concepts, personal experiences and impact on one's life
 - Reflect on evaluations of work from teachers, business partners, and competition judges
 - Academic prompts
 - Practice quizzes/tests
- Subjective assessment/Informal observations
 - Essay tests
 - Observe students working with partners
 - Observe students role playing
- Peer-assessment
 - Peer editing & commentary of products/projects/presentations using rubrics
 - Peer editing and/or critiquing
- Dialogue and Discussion
 - Student/teacher conferences
 - Partner and small group discussions
 - Whole group discussions
 - Interaction with/feedback from community members/speakers and business partners
- Constructed Responses
 - Chart good reading/writing/listening/speaking habits
 - Application of skills to real-life situations/scenarios
- Post-test

Assessment(s) Title: Tax Exams

Assessment(s) Description/Directions:

After completing modules 1, 2, 5, 7, 10, 12, and 13 on the IRS website, administer Tax Exam 1 to students. If the class has time to complete the remaining modules, administer Tax Exam 2 upon completion of the assignments.

Attachments for Assessment(s): Please list.

- Tax Exam 1
- Tax Exam 2



LEARNING EXPERIENCES

Instructional planning: Include lessons, activities and other learning experiences in this section with a brief description of the activities to ensure student acquisition of the knowledge and skills addressed in the standards. Complete the sequence of instruction for each lesson/task in the unit.

Sequence of Instruction

1. Identify the Standards. Standards should be posted in the classroom for each lesson.

BCS-FL-1. Students will identify various forms of income and analyze factors that affect income as a part of the career decision-making process.

c. Explain how taxes, government transfer payments, and employee benefits relate to disposable income.

BCS-FL-2. Students will analyze employee deductions and benefits that affect financial security.

a. Compute payroll deductions and net pay.

BCS-FL-3. Students will analyze taxes in the United States that affect income.

a. Explain the purposes, types, and history of taxes in the United States.

b. Define basic tax terminology.

c. Prepare U.S. individual federal income tax return Forms 1040EZ and 1040A.

2. Review Essential Questions.

- Why is knowledge of the U.S. tax system important for workers?
- Why do employers withhold taxes from employee paychecks?
- What are standard deductions?
- What special deductions may be taken by eligible college students?

3. Identify and review the unit vocabulary.

4. Payroll Taxes and Federal Income Tax Withholding

Have students go to

http://www.irs.gov/app/understandingTaxes/student/hows_mod01.jsp and complete the tutorial, simulation, and assessment and print the assessment.

5. Wage and Tip Income

Have students go to

http://www.irs.gov/app/understandingTaxes/student/hows_mod02.jsp and complete the tutorial, simulation, and assessment and print the assessment.

6. Filing Status

Have students go to

http://www.irs.gov/app/understandingTaxes/student/hows_mod05.jsp and complete the tutorial, simulation, and assessment and print the assessment.

7. Standard Deduction

Have students go to

http://www.irs.gov/app/understandingTaxes/student/how_mod07.jsp and complete the tutorial, simulation, and assessment and print the assessment.

8. Education Credits

Have students go to

http://www.irs.gov/app/understandingTaxes/student/how_mod10.jsp and complete the tutorial, simulation, and assessment and print the assessment.

9. Refund, Amount Due, and Record Keeping

Have students go to

http://www.irs.gov/app/understandingTaxes/student/how_mod12.jsp and complete the tutorial, simulation, and assessment and print the assessment.

10. Electronic Tax Return Preparation and Transmission

Have students go to

http://www.irs.gov/app/understandingTaxes/student/how_mod13.jsp and complete the tutorial, simulation, and assessment and print the assessment.

11. Tax Exam 1

12. Other topics of interest include:

- Interest Income: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod03.jsp and complete the tutorial, simulation, and assessment and print the assessment.
- Dependents: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod04.jsp and complete the tutorial, simulation, and assessment and print the assessment.
- Exemptions: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod06.jsp and complete the tutorial, simulation, and assessment and print the assessment.
- Claiming Child Tax Credit and Additional Tax Credit: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod08.jsp and complete the tutorial, simulation, and assessment and print the assessment.
- Tax Credit for Child and Dependent Care Expenses: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod09.jsp and complete the tutorial, simulation, and assessment and print the assessment.

- Earned Income Credit: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod11.jsp and complete the tutorial, simulation, and assessment and print the assessment.
- Self-Employment Income and the Self-Employment Tax: Have students go to http://www.irs.gov/app/understandingTaxes/student/how_mod14.jsp and complete the tutorial, simulation, and assessment and print the assessment.

13. Tax Exam 2

14. Performance Task – Tax Form Simulation

To be completed on day 2, or day 3 if lessons 7-14 are included.

Attachments for Learning Experiences:

Notes & Reflections: May include notes to the teacher, pre-requisite knowledge & skills, suggestions, etc. The seven lessons listed first are most important for high school students to know, and can be completed in one class period. The last seven lessons are optional.



CULMINATING PERFORMANCE TASK (Optional)

Culminating Unit Performance Task Title: Tax Form Simulation

Culminating Unit Performance Task Description/Directions/Differentiated Instruction:

Students will use the IRS website to locate which tax forms they would need to complete if they were filing taxes. Students will then complete the tax forms with their individual information. If the student does not have a job, he or she can make up a reasonable income for use in the assignment.

Attachments for Culminating Performance Task: Please list.



UNIT RESOURCES

Web Resources:

<http://www.irs.gov>

Attachment(s): Supplemental files not listed in assessment, learning experiences, and performance task.

Materials & Equipment:

What 21st Century Technology was used in this unit:

<input type="checkbox"/>	Slide Show Software	<input type="checkbox"/>	Graphing Software	<input type="checkbox"/>	Audio File(s)
<input type="checkbox"/>	Interactive Whiteboard	<input type="checkbox"/>	Calculator	<input type="checkbox"/>	Graphic Organizer
<input type="checkbox"/>	Student Response System	<input type="checkbox"/>	Desktop Publishing	<input type="checkbox"/>	Image File(s)
<input type="checkbox"/>	Web Design Software	<input type="checkbox"/>	Blog	<input type="checkbox"/>	Video
<input type="checkbox"/>	Animation Software	<input type="checkbox"/>	Wiki	<input type="checkbox"/>	Electronic Game or Puzzle Maker
<input type="checkbox"/>	Email	<input checked="" type="checkbox"/>	Website		