



## BLENDED LEARNING CASE STUDY – IRS LINK & LEARN TAXES



### Key Features

- Comprehensive online training in tax law and interview skills
- Interactive training with case studies, scenarios, sample interviews with audio, quizzes
- Instructional support for blended learning environment including lesson plans and presentations
- Companion 400-page print training guide
- Online assessment and certification for eight levels of expertise
- Annual evaluation and response to user surveys



### Training and Certification for Volunteer Tax Preparers

#### *Convenient, Cost-effective Training Needed*

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) are IRS programs that provide free tax assistance to more than three million low-income and senior taxpayers. The IRS trained its VITA/TCE volunteers in three- to five-day classroom sessions. This presented challenges for volunteers because of the time commitment, lack of class availability, and travel required for the training. The IRS decided to explore the benefits of web-based training for its volunteers.

#### *From Paper to Pixels*

The Epsilon XR team developed Link & Learn Taxes for the IRS, an 80-hour web-based training program comprising over 4,000 pages of tax law narrative, examples, case studies, interview simulations, audio, and comprehensive exercises. Instructional support in the form of lesson plans, presentations, and a printed training guide are available for blended learning environments.

Link & Learn Taxes trains via five volunteer certification paths: Standards of Conduct, Basic, Advanced, Military and International. Additional training covers Puerto Rico, Foreign Student, Cancellation of Debt, and Health Savings Accounts. Experienced volunteers can catch up on new tax laws with a Returning Student course. Certification courses are also available in Spanish and all courseware is Section 508 compliant.

# EPSILON XR: CAPABILITIES OVERVIEW

## Contact

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## Applying Knowledge, Practicing Skills, Accessing Resources

The ability to accurately complete tax returns is essential for VITA/TCE volunteers. Link & Learn Taxes supports this mission with:

- Comprehensive training in tax law and taxpayer interview skills
- Realistic case studies and taxpayer interviews with audio
- Topic Activities that help volunteers apply what they've learned
- Check Your Knowledge quizzes on each topic
  - A Training Toolkit for easy access to a range of resources including lessons, job aids, audio and video media, tutorials, assessments, and a practice lab
  - Practice tests designed to measure mastery of course objectives
  - Links to tax forms and publications

## Blended Learning and Instructor-led Training Support

Impressed with the instructional excellence of Link & Learn Taxes, the IRS asked the Epsilon XR team to develop printed student and instructor guides and additional instructor support for classroom training environments. The VITA/TCE training materials include:

- 35 microsite web pages specifically designed for instructors
- 35 interactive lesson plans and presentations with speaker notes
- Links to informative YouTube videos, podcasts, and tax software training.
- Tips, cautions, examples, and sample interviews to reinforce the narrative
- Exercises that help volunteers confirm their understanding of the content
- An index for quick reference to vital information

## Highly Successful

Link & Learn Taxes has been on the IRS website ([www.irs.gov](http://www.irs.gov)) and CD-ROM since 2004, and is available to volunteers and the general public. During peak periods, more than 300,000 people visit Link & Learn Taxes; over 20 million pages have been viewed. There have been over 900,000 volunteer certifications.

**Lesson Plan**  
Income from Form 1040 Lines 7-11  
Time Required: 2-3 hours

Introduction	Objectives	Topics
This is the first of several lessons covering the Income section of the taxpayer's return. This lesson focuses on the income that is reportable on Form 1040, lines 7-11. A critical component of completing the taxpayer's return is distinguishing between taxable and nontaxable income.	Compute taxable and nontaxable income. Distinguish between earned and unearned income. Report income correctly on Form 1040, lines 7-11.	 Determining taxable and nontaxable income Reporting wages, salaries, tips, etc. Scholarship and Fellowship Income Interest income Dividends State and local refunds Alimony

**Key Terms**

**Allocated Tips:** Tips an employer assigns to an employee. They are in addition to the tips the employee reported to the employer.

**Capital Gain Distributions:** Also called capital gain dividends. They come from mutual funds and real estate investment trusts (REITs).

**Earned Income:** Any income received for work, such as wages or business income.

**Gross Income:** All income received in the form of money, goods, property, and services that is not exempt from tax.

**Ordinary Dividends:** Corporate distributions paid out of the earnings and profits of the corporation.

**Taxable Income:** Any income subject to federal income tax.

**Tax-exempt Income:** Interest that is exempt from federal income tax such as bonds issued by state and political subdivisions (county or city), District of Columbia, and U.S. possessions and political subdivisions.

**Unearned Income:** Any income produced by investments, such as interest on savings, dividends on stocks, or rental income.

Link & Learn Taxes linking volunteers to quality e-learning

Home Certification Paths Puerto Rico Foreign Student

PATH:

Student Teacher

WELCOME to the Advanced Course

Advanced Course > Earned Income Credit (EIC)

### Earned Income Credit (EIC)

This lesson covers the Earned Income Credit (EIC), which is based on the taxpayer's filing status, number of qualifying children, earned income, and adjusted gross income.

By using the intake and interview sheet, the interview tips in the Volunteer Resource Guide, and correctly filling out the EIC worksheets, most of the errors that result from incorrectly computing the EIC can be avoided.

Click the Skills Workout button to learn more about EIC.

**training toolkit**

- Skills Workout
- Certification Warm Up
- Media Videos & Audio
- TaxWise Tutorial
- Job Aids
- Practice Lab

**in this section:**

- Workout Resources
- Qualifying for the EIC
- Rules for taxpayers with qualifying children
- Rules for taxpayers without qualifying children
- Calculating the tax credit
- Skills Workout
- More Resources and Practice

Internal Revenue Service

LEVEL:

WELCOME to the Advanced Course

Filing Status Requirements

### Skills Warm Up: Qualifying Widow(er)

Question 3 of 3

In 2008, Claudia and her spouse Raymond adopted two-year-old Rachel. Although eligible to file jointly, Claudia and Raymond always filed separately. In October 2015, Claudia's spouse died. She continued to support Rachel and she did not remarry.

Which filing status should Claudia use for 2015?

- A Qualifying Widow(er) With Dependent Child
- B Either Married Filing Jointly or Married Filing Separately
- C Head of Household
- D Single

**Incorrect.** Claudia is still considered married during the tax year that her spouse died. Try again.

Select the correct answer, then click Next to continue.

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