



ACCT 497, VOLUNTEER INCOME TAX ASSISTANCE

COURSE SYLLABUS: SPRING 2026

LOCATION: FINKE FINANCE LAB, BA 246

This syllabus/schedule is subject to change

INSTRUCTOR INFORMATION

Instructors: Fabio Ambrosio, PhD, JD, LL.M., CPA
Shiyu Li, PhD, CPA

Office Hours: During clinic hours.

University Email Address: fabio.ambrosio@etamu.edu; shiyou.li@etamu.edu

Preferred Form of Communication: During clinic hours or by e-mail

Communication Response Time: 24 hours

TEXTBOOK

We will not use a formal textbook. Reading assignments will be linked or uploaded directly in D2L or handed out during clinic hours.

COURSE DESCRIPTION

This course provides hands-on experience in individual income tax preparation through participation in the IRS Volunteer Income Tax Assistance (VITA) program. Students apply federal and state income tax law to real client situations while developing skills in taxpayer interviewing, ethics, and compliance. The course emphasizes practical training, professional responsibility, and community service in a supervised clinical setting.

STUDENT LEARNING OUTCOMES

Students who successfully complete this course will be knowledgeable users of accounting information. More specifically, students will be able to:

- Prepare accurate federal and state individual income tax returns in accordance with IRS VITA program standards.
- Apply tax law to real-world fact patterns involving filing status, income, credits, and deductions.
- Conduct effective taxpayer interviews while maintaining confidentiality and professional ethics.

- Use professional tax preparation software and follow required documentation and quality review procedures.
- Communicate tax results clearly to clients and demonstrate professionalism in a supervised service-learning environment.

CLINIC AND CLINIC HOURS

The course will operate as a taxpayer clinic open to the public from early February through April 15. The clinic must be fully staffed during all scheduled operating hours, with student coverage coordinated through sign-up sheets. Although students are not required to attend every clinic session, sufficient staffing is mandatory at all times, and all students must complete required IRS training and certification before the clinic opens to the public.

	Modality	Location	Hours	Topic
Tuesday, January 13, 2026	Online, Zoom	Zoom meeting; no in person clinic	5:00-7:00 pm	Introduction
Wednesday, January 14, 2026	N/A	N/A	N/A	
Thursday, January 15, 2026	N/A	N/A	N/A	
Tuesday, January 20, 2026	Online, Zoom	Zoom meeting; no in person clinic	5:00-7:00 pm	Introduction
Wednesday, January 21, 2026	N/A	N/A	N/A	
Thursday, January 22, 2026	N/A	N/A	N/A	
Tuesday, January 27, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Test Run
Wednesday, January 28, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Test Run
Thursday, January 29, 2026	N/A	N/A	N/A	
Tuesday, February 3, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, February 4, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, February 5, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, February 10, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, February 11, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, February 12, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, February 17, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, February 18, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, February 19, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, February 24, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, February 25, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, February 26, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, March 3, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, March 4, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, March 5, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, March 10, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, March 11, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, March 12, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, March 17, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, March 18, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, March 19, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, March 24, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, March 25, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, March 26, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, March 31, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, April 1, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, April 2, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, April 7, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, April 8, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Thursday, April 9, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Tuesday, April 14, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public
Wednesday, April 15, 2026	In person	Finke Finance Lab, BA 246	5:00-8:00 pm	Clinic open to the public

GRADING

This course is graded on a satisfactory/unsatisfactory (S/U) basis. To earn a satisfactory grade, students must:

- Successfully and timely complete all required IRS Link & Learn trainings (including Basic, International, and, if applicable, Military and Advanced).
 - **All trainings must be completed before February 3, which is the date the clinic opens.**
- Complete all assigned supplemental readings as required based on issues arising in the clinic.
- Actively participate in clinic operations by attending at least two of the three scheduled clinic days each week.
- Assist with community outreach efforts, such as distributing flyers to promote the clinic.

Students who do not fulfill all of the above requirements will receive an unsatisfactory grade.

TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

UNIVERSITY POLICIES AND PROCEDURES

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedures 13.99.99.R0.01](#)

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

[Undergraduate Student Academic Dishonesty Form](#)

[Graduate Students Academic Dishonesty 13.99.99.R0.10](#)

[Graduate Student Academic Dishonesty Form](#)

Students with Disabilities-- ADA Statement

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University-Commerce

Velma K. Waters Library Rm 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: [Student Disability Services](#)

<https://www.tamuc.edu/student-disability-services/>

Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry Statement

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it. <http://telusproduction.com/app/5108.html>



AI use policy

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text,

or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

QUESTIONS?

In this course we use the forum to ask and answer any questions not specifically related to something of a personal nature, such as your grade, family circumstances, or health concerns. Therefore, if you have any questions about the course material, the assignments, class policies, or this very syllabus, please do not email your instructor but post the question directly in the forum.