

Colorado BMEF CTE Course – Scope and Sequence

Course Name	Tax Help Colorado	Course Details	Credits = .5 (Semester) Level 3		
		Course = 0.50 Carnegie Unit Credit			
Course Description	Prepares the students for preparation of federal and state income tax returns for individuals. Emphasis is placed on form preparation with the use of tax software.				
Note	This is a suggested scope and sequence for the course content. Please reach out to: https://taxhelpco.org/ for more information. All competencies should be covered. This course aligns to the CCNS (ACC1032). Please contact your local community college for credit options.				
SCED Identification # 12104		Schedule calculation based on 60 calendar days of a 90-day semester. Scope and sequence allows for additional time for guest speakers, student presentations, field trips, remediation, or other content topics.			
All courses taught in an approved CTE program must include Essential Skills embedded into the course content. The Essential Skills Framework for this course can be found at https://www.cde.state.co.us/standardsandinstruction/essentialskills					
Instructional Unit Topic	Suggested Length of Instruction	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Introduction to Income Tax, Filing Basics and Vita	1 day	Standard alignment to be added @ local discretion		a. Describe the role of income taxes in our society b. Determine which taxpayers and dependents must file a tax return. c. Easily identify Form 1040 and Schedules 1-3	DECA and FBLA accounting events are relevant for all units in this course
Filing Status	1 day		Identify Filing Status for tax returns	a. Distinguish between qualifying child and qualifying relative for filing status purposes. b. Correctly identify taxpayer's most beneficial and allowable filing status.	
Exemptions	1 day		Determine allowable exemptions.	a. Explain the importance of exemptions b. Distinguish between qualifying child and qualifying relative for exemption purposes.	

				c. Correctly identify who qualifies as a dependent. d. Correctly identify when a taxpayer can be claimed on someone else's tax return.	
Income	10 days		Determine income which includes wages, interest and dividends, alimony, business income, capital gains, pensions and annuities, unemployment compensation, social security benefits, and other income.	a. Identify what income must be reported on a tax return and where it is reported. b. Distinguish between various retirement plans, annuities and pensions. c. Determine which business expenses qualify as a deduction. d. Identify what is out of scope for the Tax Help Colorado site.	
Adjustments	4 days		Calculate adjustments to income which includes health savings, moving expenses, alimony paid, IRA deduction, student loan interest deduction, and more.	a. Define the terms: adjustment, qualified expenses, health savings account, and student loan interest. b. Distinguish between an adjustment and a deduction. c. Determine a taxpayer's eligibility for various adjustments.	
Tax and Credits	4 days		Calculate Tax and Credits which will include itemized deductions, credit for child and dependent care expenses, credit for the elderly or disabled, education credits, savers credit and child tax credits.	a. Define the terms: itemized deduction, standard deduction, charitable contributions, qualified medical/dental expenses, sales tax and qualified business income deduction b. Identify the best deduction for a taxpayer between standard and itemized. c. Distinguish the difference between nonrefundable and refundable tax credits. d. Determine a taxpayer's eligibility between various nonrefundable tax credits.	

Other Taxes, Payments, and Refunds	6 days		Determine other Taxes, Payments, and Refunds: This section will include self-employment tax, direct-deposit, and the earned income tax credit (EITC)	a. Define the terms: Self-employment tax, early distributions, First-Time Homebuyer Credit, Earned Income Tax Credit, American Opportunity Tax Credit, refund and taxes owed b. Determine a taxpayer's eligibility between various refundable tax credits. c. Identify when a taxpayer may have to pay other types of taxes, while filing their income taxes.	
Tax Software	4 days		Demonstrate proficiency using IRS approved income tax software	Demonstrate entering: • Filing status • Personal information • Dependent information • Income • Adjustments • Deductions • Nonrefundable tax credits • Other taxes • Refundable tax credits • Payments • Completing a return in the file section.	

Academic Standards Alignment

Colorado CTE courses are required to integrate academic and essential skills into course content. The following academic standards have been identified as aligned to this course and should be integrated throughout instruction.

[CO CTE Academic Standards Resources](#) (Rubrics, integration strategies, etc)

[CDE Colorado Academic Standards Online](#) (Online standards lookup tool)

Reading, Writing, & Communicating

Standard 1: Oral Expression and Listening

Standard 2: Reading for All Purposes

- **Prepared Graduate 5:** Understand how language functions in different contexts, command a variety of word-learning strategies to assist comprehension, and make effective choices for meaning or style when writing and speaking.

Standard 3: Writing and Composition

- **Prepared Graduate 9:** Demonstrate mastery of their own writing process with clear, coherent, and error-free polished products.

Standard 4: Research Inquiry and Design

- **Prepared Graduate 10:** Gather information from a variety of sources; analyze and evaluate its quality and relevance; and use it ethically to answer complex questions.

Note: Mathematics and Science standards will be added in the future. Visit the [Colorado Academic Standards](#) page for the most current version.