



LAES has developed a series of immigrant issue instructional modules entitled "Tierra de Oportunidad" for orientation to our complex society.

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## Sample Lesson Plan

Lesson Plan: 17. Dealing with Taxes

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Objectives

Learners & Context

Room Setup

To Bring

To Do Ahead

Media Used

Events

- Introduction
- Vocabulary
- What do you know?
- Preparations
- Questions
- Getting Help
- Break
- Estimating Taxes
- Where does the money go?
- Reading
- Budgeting
- Reflection
- Closure

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### Objectives

- define tax related vocabulary;
- analyze tax credits and select the most appropriate;
- list preparation steps
- chart US income and expenses.

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### Learners & Context

Adult students. Average ability of the group is medium. The range of ability is wide. Motivation is high. Group size is between 11 and 30. There are many learners whose English is limited.

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### Room Setup

- Chairs and small tables to facilitate pair or small group activities.
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## To Bring

- Copies of IRS 1040 forms, 3 x5 cards
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## To Do Ahead

- Get IRS 1040 forms and Instructions
  - If possible get a tax preparation computer program
  - Make arrangements for student access to phone lines and online services
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## Media Used

- Overhead
  - Blackboard
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## Events

### *Introduction (10 min)*

Teacher states objectives as listed on a transparency:

Today you will be able to:

- define Tax related vocabulary;
- analyze tax credits and select the most appropriate;
- list preparation steps;
- chart US income and expenses.
  
- You will also practice:
  - "if...then" reasoning;
  - locating, analyzing and using resources;
  - working with a team;
  - online research.

### *Vocabulary (approx. 20 min.)*

Teacher asks students to form two groups.

Teacher gives on group 3 x 5 cards with vocabulary words and the other group 3 x 5 cards with definitions.

Teacher instructs students to find their partner.

As students find a match they work together to prepare the best way to introduce their word to the class.

Pairs define their words to the class.

### *What do you want to know? (approx. 15 min.)*

Teacher writes on the blackboard the information mentioned by the student.

Ask students whether:

- A. they are certain about the information,
- B. they think that it is mostly right,
- C. they think it is right but are not sure, or
- D. they really don't know.

### ***Preparations (approx. 15 min.)***

- Teacher asks students to work in pairs. They will be looking for information that they need to have at income tax time. Proof of income and expenses, plus proof for deductions and credits.
- Teacher gives each pair a handout for students to locate and list the necessary information.
- Student-pairs compare their lists, and discuss why they listed certain items. Information Acquisition

### ***Questions (approx. 15 min.)***

- Teacher tells students that before using a tax preparer they need to find the right one for them.
- Students are to brainstorm, analyze and agree on the questions they should ask of the tax preparers.

### ***Getting Help (approx. 25 min.)***

- Teacher asks students to continue work in groups of four.
- Some students are to find tax preparers and call them to check their experience, education, and price, using questions prepared.
- Other students are to use city guides, phone books, or online services to locate local organizations that offer to help people with their tax returns.

### ***Break (approx 10 min.)***

- Students may take a few minutes to stretch, walk around, change places. Teacher completes attendance record and other paperwork.

### ***Estimating taxes (approx 15 min.)***

Teacher demonstrates with a transparency how to find the tax:

1. Read down the income column until you find the income as shown on Form 1040A.
2. Then read across to the column headed by the number of exemptions claimed.
3. The amount shown where the two lines meet is the tax.

- Students practice individually completing the handout.
- Students share their answers with the group.

### ***Where does the money go? (approx 5 min.)***

Teacher tells the students:

Just like a family reviews the family budget. They discuss how much they expect to earn and how much they can spend on food , shelter, clothing, transportation, and how much they might be able to save for future needs.

The Federal Government plans its budget much like families do. The President and Congress determine how much money they expect to receive and how much they can spend to reach their goals.

### ***Reading (approx. 10 min.)***

Teacher breaks the class into two groups.

One group reads "Revenues"; and the other group reads "Spending".

### ***Budgeting (approx. 15 min.)***

Students then use their information to plan a Federal Budget.  
Student discuss, analyze, negotiate and reach agreement in how to balance the "budget".

### **Reflection**

Teacher asks students to reflect on what they have learned and to list of three reasons for filing income tax forms accurately.

Teacher asks students to volunteer some of their reasons.

### **Closure (approx 10 min.)**

Teacher asks students to review objectives and highlight important aspects of the lesson.

Today we learned to:

- define tax related vocabulary;
- analyze tax credits and select the most appropriate;
- list preparation steps;
- chart US income and expenses.

We also practiced:

- "if...then" reasoning;
- locating, analyzing and using resources;
- working with a team;
- online research.

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