

## EL Civics Lesson Plan

Program Name                                      Westlake ABLE

Staff Responsible for Lesson                      Vicki Emblom

Date(s) Used	March 15, 2012
Civics Category	I. Rights and Responsibilities of Citizenship
Civics Objective	7. Government and Law - Taxes Completing W4's and Filing Income Tax
Time Frame to Complete Lesson	Approximately 3 hours
EFL(s)	NRS Levels 2 and 3
Standard(s)	Listening, Speaking, Writing and Reading
Benchmark(s)	L3.3,4.4 - Listen to multi-step directions R2.6, 3.6, 4 - Follow multi-task directions S2.1, 3.1 - Communicate using simple sentences and questions S3.4 - Learn new vocabulary
Materials	1. Copy of the following Federal Forms - W2, W4, 1040EZ (see IRS Website for all forms <a href="http://www.irs.gov">www.irs.gov</a> ) 2. Handouts - Key Tax Terms and Assessment Questions (packet attached)
Activities	1. Guide students in a discussion about how/when taxes are collected in their respective countries. 2. Talk about who has to file taxes 3. Indicate taxes are filed annually in the USA by April 15. 4. Show students how to complete a W4 form at the time of employment. It's best to have numbers calculated for students to use so that everyone can be filling in the same amounts. Explain how this information is used later for tax purposes.

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	<ol style="list-style-type: none"><li>5. Pass out Important Terms</li><li>6. Review terms</li><li>7. Now pass out a copy of a W2</li><li>8. Review information on W2</li><li>9. Pass out a copy of a 1040EZ</li><li>10. Step by step complete the 1040EZ using the information from the W2.</li><li>11. Students individually complete Assessment question</li></ol>
Assessment/ Evidence	Assessment questions Completed copies of their 1040EZ
Reflection	<p>I should have indicated that everyone should be completing the forms as if they were unmarried and single. It became more complicated as married students wanted to indicate this information on the tax forms. It is necessary to monitor progress as the form is completed—otherwise students get ahead of themselves and don't read carefully enough. Also, students from other countries write their numbers differently than we do in America. It is important for them to write numbers in a conventional manner in this country.</p> <p>All in all, this was a very good lesson to do since a number of students did have questions about taxes. I also was able to tell them where to get tax help.</p>

# Filing U.S. Federal Income Taxes Form 1040 EZ

For 2011 the filing deadline is April 17, 2012



## Understanding your taxes

In this lesson we are going to learn how to file a 1040EZ tax return.

You will need:

Your W2, a copy of any interest you earned, Form 1040EZ, and a 2011 Tax Table.

When you work there is money taken out of (deducted from) your paycheck for federal, state, and local taxes. Each year, individuals must report the information about their wages and/or income earned to the government. Different forms are needed for the different filings. For example, there are forms for federal taxes, forms for state taxes, and forms for local taxes. Information about your income must be completed and filed by April 15<sup>th</sup>.



Besides income tax, there are many other kinds of taxes that we pay such as sales tax, property taxes, capital gains tax, and more.

April 15<sup>th</sup> is the deadline date for the three main taxes (depending on your state) that individuals must file each. These are the Federal, State, and Local taxes. For the year 2011, the deadline has been changed to April 17.

Almost everyone who works must file taxes. If you are not sure, then contact the Internal Revenue Service (IRS).

Your status as an alien—resident, nonresident, or dual-status—determines whether and you must file an income tax return.

The rules used to determine your alien status are discussed in Publication 519, U.S. Tax.

**Resident alien.** If you are a resident alien for the entire year, you must file a tax return following the same rules that apply to U.S. citizens.

Use the forms discussed in this publication.

**Nonresident alien.** If you are a nonresident alien, the rules and tax forms that apply to you are different from those that apply to U.S. citizens and resident aliens. See Publication 519 to find out if U.S. income tax laws apply to you and which forms you should file.

If you are not sure if you have to file taxes, then check with a tax attorney, your immigration officer, or contact the IRS.

## Important Terms

**W-4 – Employee’s Withholding Allowance Certificate** – This is the form an employer gives to an employee when they are hired. The information on the W-4 includes the employee’s name, address, marital status, and dependents. The employer uses the information on this form to withhold part of your paycheck each pay period.

**W-2 – Wage and Tax Statement** - This form is sent to you by the end of January each year by your employer. It is a statement of your wages/earning for the previous calendar year. The information found on it is used to calculate your income tax.

**1040EZ – 1040A – 1040** – These are various kinds of tax return forms used to file your income tax to the federal government.

**File** – to mail or transmit to the IRS Service Center taxpayer’s information about income and tax liability.

**VITA** – Volunteer Income Tax Assistance – these centers are available to individuals who need help filing their taxes.

**Transmit** – to send (file) electronically

**Refund** – The money the taxpayer overpaid during the year that will be sent to them by the government.

**Direct Deposit** – This allows tax refunds to be deposited directly to the taxpayer’s Bank account. You must have an established checking or savings account to have your refund deposited directly.

**IRS** – Internal Revenue Service – the government agency responsible for collecting taxes.

**PIN** – Personal Identification Number – this allows taxpayers to “sign” their tax returns electronically. This PIN ensures that electronically submitted tax returns are authentic.

**Social Security Number** – number assigned to an individual that is used on a W-4.

## Assessment Questions

1. What is the deadline date to file your federal tax return?

*My Answer:* \_\_\_\_\_

2. What form will an employer send you by the end of each January?

*My Answer:* \_\_\_\_\_

3. What important information do you need to complete a tax return?

*My Answer:* \_\_\_\_\_

\_\_\_\_\_

4. What does it mean to be a dependant?

*My Answer:* \_\_\_\_\_

\_\_\_\_\_

5. What is the difference between adjusted gross income and taxable income?

*My Answer:* \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_