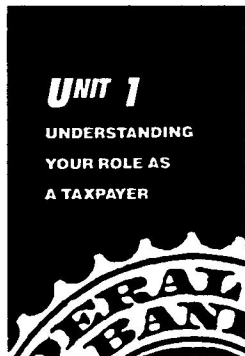


# FIGURE 1-3



## LESSON A INCOME TAX & YOU

### PURPOSE

To help students understand the importance of voluntary compliance with income tax laws and the consequences for citizens and society of noncompliance.



## LESSON B TAXPAYER RIGHTS AND RESPONSIBILITIES

### PURPOSE

To help students understand that they have basic rights and responsibilities as taxpayers.

### OBJECTIVES

Students will discuss the taxpayer's responsibilities related to filing a tax return.

C Students will define noncompliance with federal income tax laws as illegal and list the results of noncompliance as:

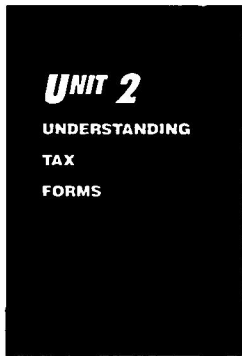
- Loss of tax revenue
- A need for additional resources for enforcement
- Higher taxes for those who do comply

Students will identify the right of citizens to participate in the formulation of tax policy as well as the obligation of citizens to comply with tax policy decisions.

### VIDEO SUMMARY

Seventeen-year-old Jake Daniels has calculated that with the income from his new job in a bicycle shop he can buy a car in time to take pretty fellow employee Samantha to the harvest dance. But Jake's calculations failed to allow for taxes. With a newly discovered respect for the subject of taxes, Jake learns about the importance of voluntary compliance with income tax laws.

D



## LESSON A FROM W-4 TO W-2

### PURPOSE

To help students understand that taxpayers are responsible for paying income taxes as income is earned through withholding.

### OBJECTIVES

Students will explain how taxpayers use Form W-4 to tell their employers how much to withhold from their pay for taxes.

Students will, given sufficient information, correctly complete Form W-4.

Students will identify the importance of the information contained in a Form W-2 received from an employer.

Students will describe the use of Form 1099-INT.

F

G

## LESSON B FILING A RETURN/ FORM 1040EZ

### PURPOSE

To help students understand that taxpayers voluntarily report their income to the government by "filing" a tax return, that there are several ways to do this, and that the simplest of these is using Form 1040EZ.



### OBJECTIVES

Students will define the expression "filing a tax return."

Students will determine, given sufficient information, whether an individual is required to file a return.

Students will identify the specific tax return form that each of a selection of taxpayers should use.

Students will complete Form 1040EZ accurately.

## LESSON C FORM 1040A AND BEYOND

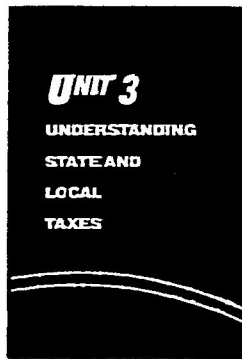
### PURPOSE

To help students understand the correct use of Form 1040A and, in general, the purpose of Form 1040.

### OBJECTIVES

Students will complete Form 1040A accurately.

Students will describe the function of Form 1040.



## LESSON STATE AND LOCAL TAXES

### PURPOSE

To help students understand that state and local governments need revenue to provide goods and services for their residents.

### OBJECTIVES

Students will list kinds of taxes collected by state and local governments and identify the nature of the taxes - consumption, income, or wealth.

Students will give examples of goods and services provided by state and local tax revenues.