

## GED 2002 Teachers' Handbook of Lesson Plans

Area/Skill - Social Studies	Cognitive Skill Level - Application	Correlation to Framework - 02.05, 02.12	Lesson Number - 14
<p><b>Activity Title - Taxes! Taxes! Taxes!</b></p> <p><b>Goal/Objective</b></p> <p>To understand and use practical documents.</p> <p><b>Lesson Outline</b></p> <p><b>Introduction</b></p> <p>Often we hear the old saying that only two things are for sure - death and taxes. We have sales tax, hotel tax, property tax, automobile tax and of course income tax. This lesson will discuss the different types of taxes that consumers pay and where the money goes.</p> <p><b>Activity</b></p> <p>Discuss the different types of taxes with students. Have them brainstorm all of the different taxes that they pay. Next have them identify where their taxes go. What services do they have because they pay taxes.</p> <p>Obtain different types of income tax forms and have the students discuss why there are so many different form types and supplemental pages. Provide the students with a scenario and have them complete both the 1040 EZ and the regular 1040 form. Have them compare and contrast the two different types of forms.</p> <p><b>Debriefing/Evaluation Activity</b></p> <p>Discuss what services would not exist if taxes were not collected. Have students evaluate whether these services are benefiting their community.</p>			<p><b>Materials/Texts/Realia/Handouts</b></p> <ul style="list-style-type: none"> <li>• Different types of income tax forms</li> <li>• Scenario for students to use when completing tax forms</li> <li>• Chart paper and markers</li> </ul>
			<p><b>Extension Activity</b></p> <p>Sales tax differs from county to county. Have students research neighboring counties and document the sales tax for each. Students then should develop a chart to visually display the differences or similarities.</p>
<p><b>Real-Life Connection</b></p> <p>Give students two minutes to list all of the practical, real-world documents that they can. See which students lists the most documents. Examples may include such things as: voter registrations, contracts, credit applications, business transactions, warranty cards, tax forms, etc. Discuss the real world application of forms and how integral part of our lives these practical documents are.</p>			<p><b>ESE/ESOL Accommodations</b></p> <ul style="list-style-type: none"> <li>• Allow students to use calculators when completing the tax forms.</li> <li>• Provide oral and visual clues during discussions.</li> <li>• Provide an overview of the content or expected learning at the beginning of the lesson.</li> <li>• Provide copies of materials with key information highlighted.</li> </ul>

## GED 2002 Teachers' Handbook of Lesson Plans - Script

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### Activity Title - Taxes! Taxes! Taxes!

#### Introduction

*Ask:* Have you ever heard the saying that the only two things for sure are death and taxes? Taxes are indeed a part of our daily life. We have all kinds of taxes that we must pay, but what good are they? *Ask:* What types of different taxes do you pay? List the students' answers on the board. The answers should include such things as: sales tax, hotel tax, property tax, automobile tax, income tax, state income tax, etc. *Say:* Do you know where your taxes go? Think for a few moments about the many things that our taxes pay for in our community. Have students brainstorm different ideas. Write their answers on the board in a column next to the types of taxes they have named. Sample services should include: roads, schools, governmental offices and services such as public transportation, courts, incarceration facilities, law enforcement, fire departments, etc. *Ask:* Do you use any of the services that are listed on the board? What services would you not have in your neighborhood if people did not pay taxes?

#### Main Activity

Bring to class sample income tax forms—both the 1040 EZ and the standard 1040 form. Provide students with a real life scenario. Have them complete both forms using the information. *Ask:* Which form was the easiest to complete? Could you accomplish the same results from both forms? Discuss the need to understand the different types of tax forms.

#### Closure/Conclusion

Discuss the need for students to be knowledgeable about the different types of taxes as well as how to complete forms correctly in order to pay the appropriate amount of tax. Many people pay either too little or too much because they do not correctly complete the forms.

#### Follow-Up Lessons/Activities

Have students obtain different supplemental income tax forms. Have them read the directions and explain to the class when each form would be used.