

Design Document: Limitations of Itemized Deductions

<p><i>Business Purpose</i></p>	<p>Taxpayer Services goal for telephone customer service levels is to reach an 85 percent level of service for answering calls to reduce the backlog of returns from previous years. The purpose of this training is to improve knowledge of new hire Accounts Management agents about the limitations of itemized deductions from tax year 2017 to reach the 85% level of service goal.</p> <p>Background: Taxpayers may still call with questions about limitations of itemized deductions, whether filing an amended return or an original return from prior to tax year 2018. Agents need to be aware of the complexities of limitations of itemized deductions from tax year 2017 to accurately answer questions and assist taxpayers. They will learn about the circumstances which may limit a taxpayer’s ability to benefit from itemizing deductions and how to compute the limitation. Agents will be able to assist a taxpayer who is having difficulty with this topic once that determination is made.</p>
<p><i>Target Audience</i></p>	<p>This training is for Taxpayer Services Accounts Management new hires who assist taxpayers and who have already completed the Intro to Itemized Deductions lesson.</p>
<p><i>Training Time</i></p>	<p>20-30 minutes elearning course</p>
<p><i>Training Recommendation</i></p>	<p>Recommend 1 elearning course in Articulate Storyline to switch from ILT to remote work environment:</p> <ul style="list-style-type: none"> • Framework of module is organized around answering the questions why, who, what, and how in 4 main content sections • Provides a taxpayer scenario-based learning example regarding limitations of itemized deductions in each section • Scaffolded learning interactions gives learner chances to practice via low-stakes, non-graded knowledge checks with feedback in each section • Final assessment: 5 graded questions of varied type • Job Aids: quick reference guide
<p><i>Deliverables</i></p>	<ul style="list-style-type: none"> • 1 storyboard w/script outlining elearning course • 1 elearning course developed in Articulate Storyline <ul style="list-style-type: none"> ○ Includes voiceover from WellSaid Labs ○ Includes taxpayer scenario examples ○ Includes elearning assessment ○ Includes link to Resources (Schedule A, 1040 instructions for tax year 2017) • 1 Job Aid: quick reference for filing status/AGI

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<i>Learning Objectives</i>	By the end of the training, agents will be able to: <ul style="list-style-type: none">• LO 1: Identify who is subject to the limit.• LO 2: Examine which itemized deductions are limited and which ones are unlimited.• LO 3: Describe how to figure the limit.• LO 4: Determine if itemized deductions are subject to a limitation.
<i>Training Outline</i>	<ul style="list-style-type: none">• Welcome & Introduction• Navigation• Taxpayer Caller Scenario:<ul style="list-style-type: none">○ Topic 1: Reasons why it is important to learn about limitations of itemized deductions<ul style="list-style-type: none">▪ Background: Law/rule changes for 2017/2018 tax years▪ Taxpayers call with amended or original returns questions from tax year 2017 regarding limitations of itemized deductions○ Pre-assessment question (ungraded knowledge check)• Learning Objectives• Topic 2: Who is subject to the limit?<ul style="list-style-type: none">○ Filing Status & Adjusted Gross Income (AGI)<ul style="list-style-type: none">▪ Single▪ Married filing separately▪ Head of household▪ Married filing jointly (or qualified widow/er)○ Taxpayer example scenario: who is subject to the limit?<ul style="list-style-type: none">▪ Taxpayer filing status and AGI provided▪ yes/no question w/feedback○ Ungraded Knowledge check: (LO1) match filing status and AGI○ Job Aid• Topic 3: What is subject to the limit?<ul style="list-style-type: none">○ Itemized deductions subject to the limit<ul style="list-style-type: none">▪ Taxes▪ Interest▪ Gifts▪ Job expenses▪ Other misc expenses○ Itemized deductions not subject to the limit<ul style="list-style-type: none">▪ Medical/dental▪ Investment interest

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	<ul style="list-style-type: none"> ▪ Gifts ▪ Casualty/Theft ▪ Gambling ○ Taxpayer example scenario: What is the limitation? <ul style="list-style-type: none"> ▪ Taxpayer AGI/filing status/itemized deductions ▪ yes/no question w/feedback ○ Ungraded Knowledge check: (LO2, LO4) determine what circumstance is subject or not subject to the limit with taxpayer circumstance examples • Topic 4: How to figure the limit? <ul style="list-style-type: none"> ○ Itemized deductions worksheet <ul style="list-style-type: none"> ▪ Complete lines 1-28 to figure the limit ▪ Enter amount on line 29 ▪ Compare standard deduction to itemized deductions after applying the limits ○ Reduction of overall limit <ul style="list-style-type: none"> ▪ 80% of itemized deductions affected by the limit ▪ or 3% of taxpayer’s AGI exceeding the limit ○ Other limits <ul style="list-style-type: none"> ▪ Charitable contributions ▪ Certain meal and entertainment expenses ▪ 2% of AGI limits on certain misc deductions ○ Taxpayer example scenario: how to figure the limit? <ul style="list-style-type: none"> ▪ Taxpayer filing status/AGI/itemized deductions ▪ yes/no question w/feedback ○ Ungraded Knowledge check: (LO3) figure the limit using itemized deductions worksheet with taxpayer scenario example • Summary: review of learning objectives • Assessment: 5 graded quiz questions <ul style="list-style-type: none"> ○ Results ○ Review/Retry Quiz • Congratulations: course completion
<p><i>Assessment Plan</i></p>	<ul style="list-style-type: none"> • 3 Ungraded Knowledge Checks w/ 2 attempts and feedback • 5 Graded Quiz Questions <ul style="list-style-type: none"> ○ Varied type: multiple choice, multiple response, t/f, sequencing drag & drop, scenario based questions ○ Assess all learning objectives ○ 80% correct to pass; unlimited attempts