

PPHA 39403: Practicum: Taxes, Transfers and Nonprofits

Instructor: Damon Jones

Meeting Time: Mondays, 6p-8:50p

Service Requirement: One 3-4 hour tax preparation shift per week, for 6-8 weeks

Course Objective: The first component of this course will feature seminar discussions of tax policy theory and the US income tax code, with a focus on income transfers such as the Earned Income Tax Credit. In addition, we will discuss the process of filing tax returns, the prevalence of income tax refunds, and the various industries, both non-profit and for-profit, that have arisen around this phenomenon.

Next, students will go into the field, and work as volunteer tax preparers for a local, Chicago non-profit, the Center for Economic Progress (CEP). Students will be trained as tax preparers (which requires a 3-hour training session), learn how these services are delivered, and will also learn about the various social goals and public benefits that are often coupled with this process. Tax season begins in late January, and the students will work on site at some steady frequency, (maybe once a week) until the end of the quarter. Students are also encouraged, though not required, to continue to volunteer until the end of the tax season, April 15th.

Finally, students will produce one of three deliverables. They can prepare an evaluation of some aspect of CEP's suite of services, and offer ways to improve or innovate the process. They can produce a policy brief where they analyze some aspect of the tax and transfer system, informed by their experience. Or, they can produce a research proposal based on their experience.

Course Requirements:

1. Weekly readings and discussion participation
2. On-site tax preparation hours
3. Final group project

Course Highlights:

1. At the intersection of public finance (tax policy), household finance (borrowing, saving and consumption smoothing) and behavioral economics (tax salience, time preferences, etc.)
2. Exciting combination of in-class policy/theory, current research and practical field experience
3. Service learning component, volunteer tax preparation

Follow Up:

1. Email professor Jones if you are interested in the course or have questions: damonjones@uchicago.edu.
2. Early enrollment/indication of interest is preferable for scheduling purposes.