

Service Learning in the Tax Curriculum

Service-learning motivates students. Suddenly there's a connection between what the teacher is saying and the world outside the classroom. – Senator John Glenn

This proposal describes a service learning course idea developed over several semesters and through a two-day Best Practices Institute sponsored by the Center for Teaching Excellence at my university. The Center for Service Learning also provided course design and implementation support. However, the service learning ideas presented in this submission do NOT require a faculty member to work with a teaching center or service learning center, attend a workshop, or delve into the service learning literature. To the contrary, this submission is designed to introduce the ATA membership to the formal service learning requirements and inspire a service learning class project with minimal outside readings. Also included are recommendations for additional resources for those faculty who want to learn more about service learning.

This submission includes information that is scalable; these ideas can be used to add a service learning project to a class or create a stand-alone service learning course.

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Service Learning Background

What is Service Learning?

Service learning (SL) is a credit bearing, educational experience in which students link their academic studies to community involvement by participating in an organized service project that meets identified community needs. A service learning course enhances students' understanding of course content, incorporates critical, reflective thinking about the service experience and promote a sense of civic responsibility. Service-based learning recognizes that students learn best when engaged in service and serve best when learning. SL links theory with experience and thought with action. SL is not simply student volunteerism or community service; volunteerism and community service provide no formal link between the experience and academic studies.

Designing SL courses and creating centers for service learning to promote this educational experience is a growing trend nationwide. SL is not simply the domain of "teaching" schools. Research institutions are actively engaged in service learning activities.¹ In 2006, 91% of campuses offered SL courses with an average of 35 service-learning courses offered per campus.²

The tax community has been engaged in experiential learning long before universities formalized SL programs. Tax students have a tradition of service through participation in the VITA program. Each spring, hundreds of tax students nationwide prepare thousands of tax returns for low income and elderly taxpayers. In addition, tax professors have created tax centers and outreach programs for low income and English-as-a-second-language taxpayers. After national disasters, tax professors and their students have disseminated important tax information to the victims through brochures and workshops. Tax faculty have always recognized the value that experiential learning activities provides to the community and to our students' educational experience.

The goal of this teaching innovation submission is to encourage tax faculty to formally incorporate service learning exercises into a tax course. Until I completed an on-campus two-day workshop, I did not realize my classroom activities had a formal name (SL), nor did I realize how valued it was by my institution, the administration, the alumni and the students. For ATA members currently using experiential learning projects, this submission will help formalize these into SL assignments and implement recognized SL components (for examples see discussion below)). For other ATA members, this submission is a toolkit to jumpstart the process of creating SL projects. Examples of service learning projects for taxation, teaching materials for these projects, syllabi excerpts, and SL resources are provided.

¹ Examples of research institutions that have formal SL programs include Arizona State, Duke University, Michigan State University, University of California Berkeley, University of Michigan, University of North Carolina-Chapel Hill, University of Southern California, University of Texas at Austin, University of Washington, and University of Wisconsin-Madison (www.compact.org/initiatives/research_universities/engagement) as of 1/14/08.

² 2006 Service Learning Statistics www.compact.org/about/statistics/2006/service_statistics.pdf as of 1/14/07.

What are the components of Service Learning?

Service learning is classified into three categories: direct, indirect, and advocacy.³ In tax classes, students provide direct service when providing tax assistance on a person-to-person basis such as VITA. Tax students can provide indirect service by working on tax issues that benefit the community or organizations within a community. Tax students can analyze the tax issues related to local economic development or assist a not-for-profit organization with tax compliance or planning. Finally, tax students are advocates when they educate the public on federal or state tax policy issues.

Regardless of category, all SL includes the following components: preparation, action/engagement, reflection, and public dissemination or demonstration. In *preparation*, students are equipped with the necessary knowledge and skills for the task. For tax students, preparation can be research into a tax issue, policy question or planning scenario. Another preparation activity is to invite an outside speaker such as an elected or appointed official to discuss a particular aspect of the tax issue.

Action/engagement is the assistance provided directly, indirectly or through advocacy via written and oral communication as discussed above. Action is the experiential learning that applies knowledge gained in the course.

Reflection requires students to analyze the project and the impact to the community. Reflection can be through class discussion, short writing assignments or writing journals and is a process designed to promote the examination of the experience and cognitive learning. Reflection is important as it integrates the experiences in the classroom with the service activities. The SL community believes that reflection enhances understanding of the subject matter and promotes personal development. While I agree in general, I find that tax students have deep understanding of the tax subject matter after the preparation and action/engagement components. Reflection will not significantly enhance understanding of the tax subject matter. However, reflection in a tax setting does provide other benefits. Specifically, it allows students to address how they personally are changed by the project and identify the non-technical skills they learned.

Public dissemination or demonstration can be a presentation to the community organization, distribution of printed materials, or an awards ceremony.

³ http://servicelearning.umn.edu/Engagement/Direct_Indirect_Research_And_Advocacy_Engagement.html
as of 1/14/07.

Service Learning In Tax Research

I recently re-designed my tax research class to be a service learning class. Tax students work quite hard on research assignments, memos, and cases covered in class. As most professors know from VITA experience, experiential learning creates an environment where students can see the direct results of learning tax law.

I stumbled upon service learning as an in-class teaching method in 2005. Dozens of new tax laws were created in the aftermath of Hurricane Katrina. I saw this as a perfect opportunity for students to work with the tax code without the aid of secondary sources such as CCH explanations, IRS publications, or journal articles. Putting planned course assignments on hold, I created research projects for the students that required written analysis of the new law. The students ultimately created a website from their compiled analysis.⁴ This website was praised by the American Bar Association and the New Orleans ABA directed their members to use this website when assisting taxpayers.

The students put significant effort into this project and several updated the website over winter break on a voluntary basis. In spite of (or because of) the effort, the students rated this class very highly. The students could see the direct link between the skills they learned in class and the real world application. This project was one of the most rewarding teaching experiences I have had as the students developed tax research skills, and applied their knowledge while helping a very deserving group. After the success of this project, I formally incorporated other service projects into the class over several semesters.

Advocacy Service Learning

The first project is an advocacy Service Learning project which culminated in students drafting proposed federal legislation to provide tax credits to disabled veterans who purchase special equipment necessary for college.

Preparation stage: The students knew they were going to work on a project requested by the University to help draft legislation for disabled veterans.⁵ The students were given a fictional client who was a disabled veteran returning to school. He needed a writing table for his wheel chair and a laptop because he could not hold a pencil. The students individually conducted research on the tax treatment of medical expenses, higher education deductions/credits, the GI bill, and disability income. They found that these medical expenses necessary for returning to school would not be considered a qualified higher educational expense.⁶

⁴ Site not provided to adhere to the anonymity provisions of this award submission.

⁵ I contacted the University lobbyist to see if there were any tax issues that were on the Chancellor's agenda and asked if my students could do some research or drafting of the proposal. Alternatives for professors that did not want to contact administrators are discussed below.

⁶ More surprising is that the higher education deduction/credit is allowed only to the extent it exceeds GI bill income. This issue would make another excellent advocacy service learning project.

On the day the research assignment was due, I invited two outside speakers to introduce the advocacy portion of the project. A retired Air Force Colonel discussed our nation's support for the troops and the need to help veterans find a way to return to school. The lobbyist for our university provided a behind the scenes look at the legislative process and stressed the University's interest in this idea. The lobbyist also discussed the budgetary and lobbying process. This was a great tie-in with the textbook discussion of the tax legislative process and led to a good discussion of tax policy. The lobbyist also helped the students hone the drafting session. He advised them to focus on 1) who benefits, 2) what is the benefit, and 3) how long is the benefit. While the students were shocked to hear that 24 year old Congressional staffers without any tax background are drafting proposals, it provided them reassurance that they could handle this task.

Action/Engagement: After the visitors left, the class discussed their individual research and then broke into teams to propose tax legislation to address this issue. A student volunteer led the class discussion to prepare a first draft. Because this project involved a politically charged topic, the remainder of the project was voluntary and only the written research memos were graded. About 50 percent of the class continued the project. Although the group agreed on the outcome, they disagreed on the details. This negotiation during the proposal creation process provided the students an experience in politics and gridlock. The proposal circulated among the students and myself and was revised over two weeks.

Dissemination: The students presented the draft legislation during a PowerPoint presentation to the lobbyist the next week. He provided guidance and feedback on the student presentation and proposal. The students revised the draft legislation and created a "Dear Colleague Letter" to accompany the bill.

Reflection: Reflection can be through class discussions, or writing journals with directed questions, class chartrooms, or through a short reflection paper. I chose the latter. To earn our university's Certificate in Service Learning, students attend a session in which they share their experiences. Therefore, I choose a short two-page reflection paper to eliminate redundancy and provide another writing assignment. Faculty may choose any type of reflection assignment to encourage the students to see the link between the learning outcomes and their service project.

The students wrote a two-page reflection paper on this and the following SL project. In this paper, many students commented that they had friends, siblings, acquaintances serving in the war. One student has a spouse serving in Kosovo. I underestimated how meaningful this project would be to the students. The students that have not yet graduated have volunteered to continue working on this proposal.

Through the reflections, students saw how they evolved from being consumers to creators of tax law and gained a deeper understanding of the legislative process. The students commented that they better understand the reasons for phase-outs and thresholds that differ dramatically between code sections. They realized how difficult writing clear

definitions and eligibility rules can be. To create a tax law proposal is a great learning and teaching experience.

This project was worthwhile regardless of the outcome. It is highly likely that my students' proposal will not be introduced. It is also not clear that faculty will want to stand behind all student generated proposals. However, faculty can use this idea in the classroom without taking the final step of pursuing actual legislation. This exercise requires students to identify a problem, conduct research, propose a solution, and defend it to an interested outsider. It would be extraordinary if tax students across the country could develop tax skills while engaging in civic service.

Other Advocacy Ideas

This project is very easy to adapt to other tax policy settings and can be updated as current tax issues evolve. Because of the nature of tax, the opportunities are limitless. If this project is in a general research course, the following are possible ideas:

- 1) Students focused legislation:
 - Reduce the complexity of higher education subsidies
 - Remedy code sections that penalize students (i.e., new Kiddie tax rules or ineligibility for savers' credits)
 - Analyze the 401(k) proposal
- 2) General taxpayer focused legislation:
 - Simplify casualty loss record-keeping for victims of natural disasters
 - Create a universal tax saving vehicle to reduce complexity
 - Propose AMT changes
- 3) State tax Issues:
 - Create an expensing provision
 - Develop a targeted state tax credit for a specific activity
- 4) Topical Issues of student interest
 - Carbon credits and ethanol incentives
 - Green taxes
- 5) Tax policy
 - Drafting a National Sales Tax
 - Drafting a Flat tax

Alternatively, faculty could also ask students to read Tax Notes to identify provisions or proposals that are problematic. Faculty could also ask students to identify competing tax bills and provide an analysis and recommendations.

If this assignment was part of another course such as corporate or partnership, faculty could select an issue related to course content.

Direct Service Learning Project

The tax research students also conducted two workshops on tax and financial planning for graduate performing arts majors and faculty/staff in the School of Fine Arts. The

presentations focused on minimizing self-employment tax, maximizing deductions, calculating estimated payments and establishing retirement savings.

Preparation Stage: The group presentations were compiled from each student's individual research paper on tax issues relevant to entertainers. This project required students to identify tax issues, conduct research, provide a written analysis with appropriate citations, and then communicate the findings to a client.

The individual writing assignment presented on page 12 was designed to develop issue identification skills and is purposefully vague. Faculty could make this assignment less complex by providing specific tax issues to the students. An alternative assignment focused on gaining familiarity with CCH Standard Reporter is presented on page 14.

Action/Engagement: We discussed the students' research findings in class and then broke into teams. The students completed additional research, prepared a brochure and a PowerPoint presentation. To prepare for the workshop, the groups presented to each other one week in advance. The students completed a comment sheet that solicited feedback on what worked well and what did not work. One group needed additional work and I required another rehearsal.

It is worth noting how different these class presentations were than prior presentations. Our students are quite collegial and generally do not challenge each other. However, this project raised the stakes as outsiders were going to rely upon this advice. The students became more engaged and provided very constructive feedback. The students asked each other tough questions as they tried to prepare each other for the real audience. This was a very good exercise in developing teamwork and communication skills.

Although my class is small and I arranged for two presentations times, not all students presented as I imposed a five-presenter limit per workshop. The non-presenting students conducted research and prepared brochures for distribution. Faculty with larger classes could consider topics that serve more constituents to allow for more workshops and presentation opportunities. For example, workshops on the tax subsidies for higher education would be useful to any student or parent group. Alternatively, faculty could create assignments with similar research topics that would serve different constituents. For example, tax issues for performing artists overlaps with those for visual artists.⁷

Dissemination: The students created separate PowerPoint presentations for two 60 minute workshops. I worked out the logistics with the School of Fine Arts coordinator of career services. Finding the right person to contact took more time than I anticipated and I would encourage faculty to start early. I did not have confirmation until after the semester started so I could not include details in the syllabus.

⁷ These topics include self-employment taxes, independent contractor status, business use of the home, hobby vs. business losses, and business expense documentation.

The workshops were very well received and we were asked to repeat this project next year. There are significant time savings to repeating these projects. Faculty that wish to reach more groups may elect to rotate projects year to year.

Reflection: As mentioned above, the students completed a single two-page reflection paper for both projects. Students had the option of either responding to questions I posed or writing on another aspect of their choosing. Sample reflection comments are provided on page nine. The directed reflection questions were:

- 1) How did this project connect to your learning in class?
- 2) How do you see your role in the business community upon graduation affected by this project?
- 3) How have you learned to communicate to a more general audience through this project?

Other Tax Workshop Ideas

VITA and the other community service provided by tax faculty and tax students are a perfect fit for service learning. Our students already volunteer for VITA. These additional service learning projects provided another experiential learning opportunity that directly link to the class objectives (identify tax issues, conduct tax research, and communicate findings both orally and in written form). The workshop format fit these needs while providing a project that required less instructor time and effort than VITA or a similar activity. I did not need to train and supervise students on a wide variety of tax issues. I did not have to monitor hours worked or worry about unsupervised interaction with the public. While VITA is a very worthwhile activity, the time commitment and service level is not appropriate for all professors, such as untenured professors with multiple preps. This project is a great way to provide community service in lieu of or as a supplement to VITA.

The following are other workshop ideas:

- 1) Business start-up issues (work with the Small Business Development Office)
- 2) Higher educational tax subsidies and savings plans (student groups on campus, local PTOs)
- 3) Artist tax issues (university students, local coalitions or arts organizations)
- 4) Musician tax issues (university students, city philharmonics and symphonies)
- 5) Self-employment tax issues and deductions (nursing students, hearing signers organizations)
- 6) US tax fundamentals (Centro Latino and other organizations serving new citizens)

- 7) Kiddie tax, college savings, child care credit and dependent spending (New moms and new parents clubs)

Sample Reflection Comments

My objectives for SL projects are to 1) serve the community and 2) develop and apply tax research skills. Select comments focused on these goals are presented below.

Community Service Comments

“This project reminded me that community service is important. Often, I find myself in a pattern of not making the time for community service. The longer I go without volunteering the less I think about it.”

“Overall I gained great pleasure from doing this Service Learning Project. Not only did I receive a benefit, but knowing I participated in something that helps others is a meaningful ordeal for me.”

“I had a good feeling after giving our presentation. I felt like some of the people were actually going to use some of our information for their benefit. You could see their eyes light up when they realized that they could possibly save some more money.”

“I noticed that my personal goal for this project became less and less focused on a grade and more and more focused on the people who we would be presenting to and trying to help.”

Real World Application of Tax Research Skills

“I knew from the beginning this project was different than other projects I would have to do in college. During this presentation, I knew my audience would be relying on the information I was presenting to make important decisions on their taxes.”

“This project affected my view of not only the business world but the professional world as a whole. I understand how intimidating a topic such as tax can be to those that do not have a basic knowledge of the subject.”

“This project defined the reason I chose this career to begin with...to help and serve other. It was rewarding to stand in front of strangers, explain tax advice, and observe their “ah ha” expressions or head nods.”

“Most regular people have no idea what is the distinction between real property and personal property or understands when seven out of ten words in a single sentence are communicated through acronyms. Sadly we do. So knowing and understanding how to communicate effectively to non-accountants will be key.”

“Research has been exasperating for me because it takes so much practice and I can’t be good at it immediately. However, this project was worth all of the time, frustration and effort that I’ve put forth the past few months.”

The strongest endorsement from SL projects comes from the students.

Most people would probably rank doing their taxes somewhere between getting a root canal and waiting in line at the DMV. Therefore, one of the most important skills we can develop in our careers is the ability to communicate effectively – to boil down these dense tax laws into meaningful bits of information that everyone can understand and apply. Luckily, my class got a chance to try this out.

“I greatly enjoyed participating in the project and would recommend future classes are given the opportunity to take part in a similar project in the future.”

Sample Research Assignments

Sample Assignment: Tax Research for Performance Artists⁸

Your client has asked you the following questions. You will be providing oral advice to the client. However, you need to keep a copy of your findings in the file. Because there are a number of issues, a separate memo on each is not necessary. You may use the following format:

Tax Issue: Tax issue(s) in the form of a question

Conclusion: Short answer along with the appropriate citations.

Please do not provide a **FACTS** section in this analysis unless it is necessary. As you are working through this, the goal is two fold: 1) identify the related tax issues that need to be addressed and 2) answer the specific questions.

Earlier this semester, we had several assignments on identifying tax issues. Ray Sommerfield was a legendary tax professor who taught students to “spot the rabbit,” or find the hidden, underlying tax issue in an otherwise innocent or easy question. This is an exercise in “spotting the rabbit.” Before starting your research, first identify all the tax issues or tax questions in these questions. Read carefully and thoroughly as many issues are not immediately obvious.

Your client’s questions:

1. I think that I was supposed to get a 1099 but I didn’t. Do I have to report this income anyway? What is the income level where a 1099 is required to be issued?
2. I heard that people that get 1099s don’t have social security taxes withheld. Is this a loophole? Is it better to be self-employed than an employee? Are there rules about this stuff?
3. I heard that I can deduct cover charges when I go out. Does this mean that I can also deduct concert tickets and play tickets? Sometimes I get free tickets and CDs, is that income? What if I give a free concert – can I write off would I normally would have made?
4. I have a studio in my house and it is a drag. I am thinking about renting space because someone told me it is tax deductible. Am I better off doing that?
5. My friend that just graduated last year and she gave piano lessons for income. She had to pay over half her income in taxes and it was a total surprise. She even said that she had a penalty. I have always gotten a refund. Did she do something wrong? Or am I going to owe a ton of taxes, too?

⁸ Used in fall 2007 to develop tax issue identification skills.

6. I just bought a totally cool antique mandolin. I am going to use it when I perform but I think that it will become more valuable. I hope to sell it later for a profit. Can I deduct it?
7. We travel all the time and I hate keeping receipts. I think that I can write off my expenses but frankly, I just end up making stuff up and I am so scared of getting audited. Do I have to have receipts for everything?
8. I am in a totally awesome barbershop quartet. Unfortunately, we have not caught on but we are having lots of fun and travel all the time. I don't really care about the money - I just do it for fun. However, I would like to write-off all my expenses. Is that ok? Sometimes we do a wedding and get paid.
9. I heard that there is a special tax deduction for artists. Is this true? I hate paying taxes.
10. I am so worried about being old and broke. If I save some money for my retirement, do I get to write it off?
11. Help! I am not good with numbers and I will never do my own taxes anyway. Why should I care about this?

Sample Assignment: CCH Assignment with a FIREWORKS twist⁹

Please answer each of the following questions using the CCH Standard Reporter.

1. Entertainers can have several different types of compensation. For each of the following items, determine which is included in gross income, provide the code section and the CCH paragraph number.
 - a. Royalties,
 - b. Complimentary food and beverages (totally less than \$25) in the green room, and
 - c. Unemployment insurance proceeds.

2. Some performers never make money from this activity and must support themselves with an outside job.
 - a. What CCH volume covers hobby losses?
 - b. Provide the citation for the Regulation that provides nine relevant factors in determining whether an activity is engaged in for profit. Provide the CCH explanation that discusses this same topic. How many relevant factors does CCH's explanation include?
 - c. What are the tax consequences if the IRS finds that the activity is not a business activity?
 - d. Using annotations, how many cases are related to artists? How many cases are related to music promotion? Which case sounds possibly pertinent to our clients? Find the case in the citator and provide the number of related cases.

3. Employee vs. Independent Contractor issues:
 - a. Employers are not required to withhold FICA for independent contractors. In what CCH Standard Reporter volume are employee vs. independent contractor withholding rules discussed?
 - b. What are the criteria to determine if an entertainer is an employee or an independent contractor?
 - c. How many annotations are there for Employer-Employee Relationship: Musicians and orchestra leaders? Have there been any court cases on this issue that may be pertinent to FIREWORKS?
 - d. What code section prevails if business expenses are deductible by a performer as "employee?" What code section prevails if business expenses deductible by a performer as "independent contractor?" Have there been any court cases on this issue that may be pertinent to FIREWORKS?

4. Travel expenses are deductible by entertainers when they are "away from their tax home." What does a taxpayer need to do to prove they have a permanent tax home and are not an itinerant one? Provide citation. Provide a list of possible travel related expenses that may be deductible by FIREWORKS. The IRS releases the most current per diem rates in a Rev-Proc. Provide the citation to the most recent rates.

⁹ Used in fall 2006 to introduce the CCH Standard Reporter in the tax library. FIREWORKS was a group that performed on campus that semester. Faculty that can purchase discounted tickets for class purposes may consider using a visiting performance group as a "client."

Excerpt from Syllabus

Course Objectives:

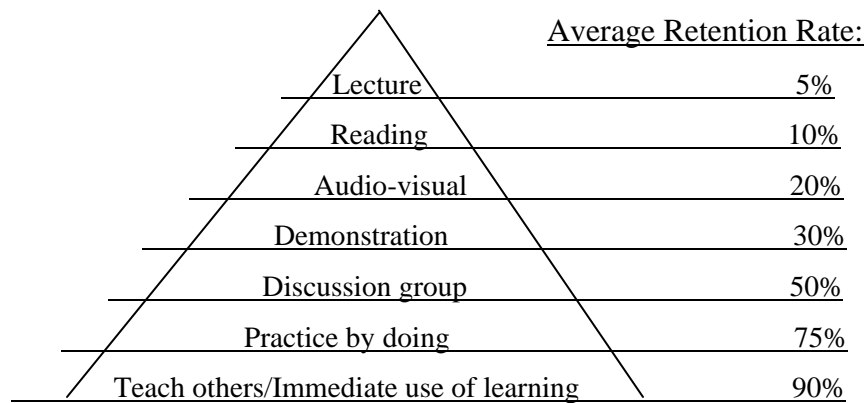
This course is an introduction to tax research methodologies. After completing this course, you will be able to:

- 1) Locate and provide citations to tax authorities such as Internal Revenue Code, U.S. Treasury Regulations, and judicial decisions using professional tax services,
- 2) Analyze tax issues and prepare a tax memorandum in good form, and
- 3) Identify professional standards from Treasury Circular 230 and Statements of Standards of Tax Practice.

Tax Research Methodology is the foundation for both your future tax classes and your future career. Successful tax professionals spend most of their time performing tax research/consulting tasks and thus, tax research is an essential skill. However, tax research is quite difficult to learn and even more difficult to master. As with all applied learning courses, the only way to learn tax research is by doing. Therefore, you will receive learning opportunities through case summaries, research projects, homework assignments that are as important as class lecture. The semester will culminate with a service learning project in which you provide tax assistance to a university organization.

This course is designed to move students to a deeper understanding of tax issues, tax research skills and writing skills. Because research shows that lecture and reading have a low retention rate, you will be asked to perform other activities with a greater level of interaction. These activities will include demonstration through class presentations, practice by doing through research projects and homework, and teaching others through the service project.

The following figure identifies the average retention rate for various types of learning.¹⁰



Service learning is similar to an internship in that both are at the base of the pyramid with the highest retention rates. However, internships primarily benefit the student while service learning through volunteering benefits the community as much, if not more than

¹⁰National Training Laboratories-Bethel, Maine.

the student volunteer. Through this project, you will have the opportunity to shape another person's financial future and provide real value to an underserved population.

The service learning project(s) will include an individual research component which will be graded as a written research case. The group presentation will be graded as part of your presentation grade. A two-page paper that summarizes your service learning project experience will be graded as a homework assignment. Due dates and additional details will be posted to blackboard.

Other Excerpts for syllabi, teaching statements, or teaching portfolios

The following excerpts might be included in a syllabus, teaching portfolio or teaching statement.

From Eyler and Giles (1999), SL experiences have the following characteristics:

- They are positive, meaningful and real to the participants.
- They involve cooperation rather than competitive experiences and thus promote skills associated with teamwork and community involvement and citizenship.
- They address complex problems in complex settings rather than simplified problems in isolation.
- They offer opportunities to engage in problem-solving by requiring participants to gain knowledge of the specific context of their service-learning activity and community challenges, rather than only to draw upon generalized or abstract knowledge such as might come from a textbook. As a result, service-learning offers powerful opportunities to acquire the habits of critical thinking; i.e. the ability to identify the most important questions or issues within a real-world situation.
- They promote deeper learning because the results are immediate and uncontrived. There are no "right answers" in the back of the book.
- As a consequence of this immediacy of experience, service-learning is more likely to be personally meaningful to participants and to generate emotional consequences, to challenge values as well as ideas, and hence to support social, emotional and cognitive learning and development.

Service learning is a creative method for relating the abstractions of disciplinary study to the realities of human need. For community-based organization, it is an invitation to participate in the process of higher education and a mechanism to enlist the talents of student volunteers. For students, it is an opportunity to integrate the life of the mind with the habits of the heart. – T.K. Stanton, D.E. Giles, and N.I. Cruz

Resources to learn more about service learning

Books

Eyler and Giles. 1999. *Where's the learning in service learning?* San Francisco: Jossey-Bass.

L.D. Fink. 2003. *Creating significant learning experiences.* San Francisco: Jossey-Bass.

Websites

www.compact.org

www.servicelearning.org

http://www.servicelearning.org/filemanager/download/HE_toolkit_with_worksheets.pdf