we the economy
20 SHORT FILMS YOU CAN’T AFFORD TO MISS

lesson taxation nation
CURRICULUM CONNECTIONS

This lesson fits in perfectly with units that address curriculum standards in English/language arts, economics, thinking and reasoning, business, American studies, civics, history, and media studies.

SAMPLE STANDARDS ALIGNMENTS

CCSS.ELA-LITERACY.RL.9-10.4 Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze the cumulative impact of specific word choices on meaning and tone (e.g., how the language of a court opinion differs from that of a newspaper).

CCSS.ELA-LITERACY.RI.9-10.6 Determine an author’s point of view or purpose in a text and analyze how an author uses rhetoric to advance that point of view or purpose.

CCSS.ELA-LITERACY.RI.11-12.5 Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging.

CCSS.ELA-LITERACY.RH.9-10.2 Determine the central ideas or information of a primary or secondary source; provide an accurate summary of how key events or ideas develop over the course of the text.

CCSS.ELA-LITERACY.RH.9-10.4 Determine the meaning of words and phrases as they are used in a text, including vocabulary describing political, social, or economic aspects of history/social science.

CCSS.ELA-LITERACY.RH.11-12.7 Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, as well as in words) in order to address a question or solve a problem.

CCSS.ELA-LITERACY.SL.11-12.1.B Work with peers to promote civil, democratic discussions and decision-making, set clear goals and deadlines, and establish individual roles as needed.

CCSS.ELA-LITERACY.RST.9-10.7 Translate quantitative or technical information expressed in words in a text into visual form (e.g., a table or chart) and translate information expressed visually or mathematically (e.g., in an equation) into words.

CCSS.ELA-LITERACY.RL.9-10.5 Analyze how an author’s choices concerning how to structure a text, order events within it (e.g., parallel plots), and manipulate time (e.g., pacing, flashbacks) create such effects as mystery, tension, or surprise.

CCSS.ELA-LITERACY.RL.8.7 Analyze the extent to which a filmed or live production of a story or drama stays faithful to or departs from the text or script, evaluating the choices made by the director or actors.
LESSON PREPARATION

- Prepare a monitor with Internet access to screen “Taxation Nation” at www.wetheeconomy.com/films (TRT 4:50)
- Prepare copies of Student Handouts for distribution

KEY WORDS AND PHRASES

Tax, tariff, IRS, initiation, fiscal, legislation, amendment, tax code, navigation, loopholes, lobbyist, subsidies, deduction

STUDENT OBJECTIVES

- Students will evaluate the successes and failures of our current tax system, and learn a bit about the history of taxation in the U.S.
- Students will work individually and in small groups to explore the reasons that there are taxes.
- Students will analyze the use of creative media to communicate information.
- Students will consider various approaches to regulation and conservation of natural resources.
- Students will learn how metaphors can be used to represent larger ideas and issues.
- Students will use information gathered and critical thinking to devise creative solutions to current problems.

REQUIREMENTS

MATERIALS

- Monitor/ projector, and computer with Internet access
- Student Handouts: Viewing Chart

TIME:

- 1 class period

TECHNIQUES AND SKILLS

Vocabulary building, large group discussion, small group work, problem solving, critical and analytical thinking, literary analysis, weighing pros and cons, listening skills, creating solutions, considering abstract consequences, expository and responsive writing
PROCEDURES

1. Write the word “Tax” on the whiteboard, chalkboard, or on chart paper for the class to see.

2. Allow 5 minutes for a whole-group word association/brainstorm on the word “tax.” As students call out their associations, definitions, connotations, etc., record them on the board or chart paper in the form of a word web.

3. Ask the class “What are taxes? Who enforces and collects taxes? Why do you think taxes exist?”

4. Provide the following dictionary definition of the term “tax” to the class: taxes are a sum of money demanded by a government for its support or for specific facilities or services. Taxes can be collected based upon incomes, property, sales, etc.

5. Conduct a short discussion with the class in order to illustrate the definition of the word. Use some or all of the following questions to guide the discussion:
   - What do you know about income tax?
   - What is sales tax?
   - Do you pay taxes? Do your parents?
   - Explain why, based on your understanding, the tax system in this country is fair or unfair.
   - What are some of the things your taxes pay for? If taxes didn’t pay for these things, who would?
   - Do you think taxes are a good thing or a bad thing? Why?
   - What do you know about the history of taxes in the United States?

6. Explain to the class that they will be watching a short film that looks at the tax system in our country and endeavors to share an editorial opinion through metaphor.

7. Distribute one copy of Student Handout: Viewing Chart to each student. Explain that everyone should fill in each box in the chart as much as they can as they watch the film.

8. Screen “Taxation Nation” (TRT 4:50). At the end of the film, allow 3-5 minutes for students to finish writing their notes and thoughts on their handouts.

9. After the film, conduct a short, whole group discussion using some or all of the following questions as a guide:
   - What is the message that the filmmaker is trying to convey about the tax system in our country?
   - What did you learn from this film about the history of taxes?
   - What are some of the details that the filmmaker uses to reinforce the metaphor?
   - How does the use of this metaphor help to explain a complicated topic in a short period of time?
   - What is the extended metaphor that is used to represent the tax system in the film? Why do you think this metaphor was chosen? Take note of specific examples from the film that make this metaphor particularly effective.
PROCEDURES CONTINUED

10. Ask the class to count off in 5’s. Assign each number a focus:
   • Group 1 – Facts
   • Group 2 – Negatives
   • Group 3 - Positives
   • Group 4 - Solutions
   • Group 5 – Action Plan

11. Instruct students to sit with their number groups. Allow 5-10 minutes for the small groups to share and discuss the notes they took during the film that relate to their assigned topic. Each student should take notes so that their handout is comprehensive and representative of their small group discussion.

12. Jigsaw the class so that they are arranged in mixed groups, each new group consisting of at least one student from the 1’s, 2’s, 3’s, 4’s, and 5’s.

13. In these new groups, students should complete the following assignment. This can be done in class, for homework, or for extra credit.
   As a group, design a creative presentation that communicates the following:
   • One fact about the U.S. tax system
   • One problem with the U.S. tax system
   • One success of the U.S. tax system
   • One creative solution to improve the U.S. tax system
   • One specific action item and next step that can be implemented to create change in the U.S. tax system

14. Instruct students to consider how the filmmakers behind “Taxation Nation” used an animated musical short to teach about taxes. Your group may use any medium – a mural, a film, a comic strip, a song, a play or skit, or anything else you can imagine – to present your findings to the class. Note: Students may watch the film again at home by going to www.wetheeconomy/films/, and can incorporate data or information from other sources including films, books, articles, etc.
**STUDENT HANDOUT VIEWING CHART**

**DIRECTIONS:** While you watch the film, take notes in the chart below. Do your best to fill in as much as you can as you watch.

<table>
<thead>
<tr>
<th>FACTS</th>
<th></th>
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<tbody>
<tr>
<td>NOTE INFORMATION, DATA, AND FACTS YOU LEARNED FROM THE FILM - AS WELL AS FACTUAL QUESTIONS THAT YOU STILL MAY HAVE.</td>
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<table>
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<tr>
<th>NEGATIVES</th>
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<tbody>
<tr>
<td>NOTE DIFFICULTIES AND POTENTIAL PROBLEMS WITH THE TAX SYSTEM THAT WERE PRESENTED IN THE FILM, FOR EXAMPLE, WHY THE CURRENT SYSTEM MAY NOT WORK.</td>
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<tr>
<th>POSITIVES</th>
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<tbody>
<tr>
<td>NOTE SUCCESSES, VALUES, AND BENEFITS OF THE CURRENT TAX SYSTEM AS PRESENTED IN THE FILM, FOR EXAMPLE, WHY SOMETHING IS CURRENTLY WORKING WELL.</td>
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<tr>
<th>SOLUTIONS</th>
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<tbody>
<tr>
<td>NOTE IDEAS FOR ALTERNATIVES, NEW APPROACHES, POSSIBILITIES, ALTERNATIVES, CREATIVESOLUTIONS TO THE PROBLEMS THAT WERE PRESENTED IN THE FILM.</td>
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<tr>
<th>TAKE ACTION</th>
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<tbody>
<tr>
<td>WRITE DOWN YOUR IDEAS FOR CHANGE – WHAT SORTS OF NEXT STEPS, ACTION ITEMS, OR PLANS COULD BE SET IN PLACE IN ORDER TO PROMOTE CHANGE AND TO IMPROVE ON THE CURRENT SYSTEM.</td>
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