

About the Book

Text Type: Fiction/Realistic Page Count: 16 Word Count: 843

Book Summary

Why do we have to pay taxes? *The Backpack Tax* is a realistic fiction book in which a young girl has her eye set on a pink elephant backpack. She has been saving her allowance for weeks and is excited when she finally has the thirty dollars she needs to buy it. To her dismay, she learns that she needs to wait yet another week when she learns she doesn't have enough money to pay the tax that will be added to her bill. Her mom and dad explain what taxes are and why it is important that society pool its money together to pay for important things such as roads, parks, schools, and libraries. Illustrations support the text.

About the Lesson

Targeted Reading Strategy

- Summarize

Objectives

- Identify main ideas and details
- Use the reading strategy of summarizing to understand text
- Identify *r*-controlled vowel /u/
- Identify quotation and punctuation marks in the text
- Identify and use homophones

Materials

Green text indicates resources available on the website.

- Book—*The Backpack Tax* (copy for each student)
- Chalkboard or dry erase board
- Main idea and details, quotation marks, homophones worksheets
- Discussion cards



Indicates an opportunity for students to mark in the book. (All activities may be demonstrated by projecting book on interactive whiteboard or completed with paper and pencil if books are reused.)

Vocabulary

*Bold vocabulary words also appear in a pre-made lesson for this title on VocabularyA-Z.com.

- Content words:

Story critical: *allowance* (n.), *community* (n.), *government* (n.), *purchase* (v.), *salary* (n.), *tax* (n.)

Enrichment: *income tax* (n.), *property tax* (n.), *sales tax* (n.)

Before Reading

Build Background

- Write the word *tax* on the board and ask students what they know about this topic, including what taxes are used for and why they are needed. Encourage volunteers to share examples of when people might pay taxes.


Preview the Book

Introduce the Book

- Give students their copy of the book. Guide them to the front and back covers and read the title. Have students discuss what they see on the covers. Encourage them to offer ideas as to what type of book it is (genre, text type, fiction or nonfiction, and so on) and what it might be about.
- Show students the title page. Discuss the information on the page (title of book, author's name, illustrator's name).

Introduce the Comprehension Skill: **Main idea and details**

- Write the following list of words on the board: *backpack, pencil box, folder, notebook*. Ask students to describe what these words refer to (school supplies). Point out that the definitions of these words help to identify the main idea. (Many different supplies are needed for school.) The words *backpack, pencil box, folder*, and *notebook* are the details that support this main idea.
- Explain that sometimes the amount of information about a topic is so large that it is grouped into separate sections, and each section has its own main idea.
- Read pages 3 and 4 aloud to students. Model identifying the main idea and details of the first two pages of the book.

 **Think-aloud:** *As I read the first two pages, I noticed that most of the sentences mention something about the elephant backpack that Molly wants. These two pages give a lot of information about why Molly likes the backpack so much and what she is doing to get it. I will underline the information that talks about this. The sentences I will underline mention that the backpack is a fuzzy pink elephant with grey ears and a long trunk. I read that elephants are Molly's favorite animal and that every Saturday, she stops by the toy store to stroke the backpack's plush, fuzzy ears and pull its long trunk. I also read that each Saturday morning, Molly is paid her allowance of five dollars and that Molly saves it all to buy the backpack. On the basis of what I've read, I think the main idea of the first two pages is: Molly really wants to buy the elephant backpack.*

- Write the main idea on the board. Ask students to identify the details from the book that support this main idea (page 3: *the amazing pink backpack; design of an elephant; big gray ears that stuck out on the sides and a long trunk that hung from its face; Molly's favorite animal*; page 4: *every Saturday afternoon; ask her parents for permission to drop by the toy store; rush to the elephant backpack to stroke its plush, fuzzy ears and pull its long trunk; Saturday morning Molly's mother paid her an allowance; five dollars; Molly would total up the money she had saved in her elephant-shaped piggy bank; did she have enough to buy the backpack yet?*). Write these details on the board.

Introduce the Reading Strategy: **Summarize**

- Explain to students that one way to understand and remember information in a book is to write a summary, or a brief overview of the most important information in the text. Point out that a summary includes the main idea and one or two supporting details. It often answers the questions *who, what, when, where, why*, and *how*.
- Model summarizing the main idea and details from the first two pages on the board.
Think-aloud: *To summarize, I decide which information is most important to the meaning of a section. To do this, I can identify the main idea and important details and then organize that information into a few sentences. When I look at the main idea and details on the board, a summary of these two pages might be: Molly really wants to buy the plush, fuzzy, pink-and-gray elephant backpack. Every Saturday afternoon, she asks her parents if she can drop by the toy store to admire it. She is saving her allowance and counts it each Saturday morning to see if she has enough yet to buy the amazing backpack.*

- Write the summary on the board. Have students identify the main idea and details within the summary. Discuss how you used your own words to create the summary and the fact that each person's summary might be slightly different. Point out that a summary includes more detail than a main idea.

Introduce the Vocabulary

- Write the following Story Critical vocabulary words from the text on large pieces of paper and hang them up around the room: *allowance*, *purchase*, and *tax*. Read each word aloud with students.
- Place students in three groups and assign each group to a word. Have them discuss what they know about the meaning of their word and have them write their group definition on the paper. Rotate the groups until each student has visited every word poster, writing their ideas for the definition.
- Have students find the sentence on page 4 that contains the word *allowance*. Ask a volunteer to read the sentence aloud. Discuss the different ideas and definitions written on the poster. Have another volunteer read the definition from the glossary and invite students to compare the meaning of the word with their prior knowledge definition.
- Repeat the exercise with the words *tax* and *purchase* (page 6).

Set the Purpose

- Have students read the book to find out about Molly and her backpack. As they read, encourage them to underline or write on a separate piece of paper the important details of the story.

During Reading


Student Reading


- **Guide the reading:** Have students read from page 5 to the end of page 8. Encourage those who finish early to go back and reread. When students are ready, discuss the important details they identified.
- Model identifying the main idea and details.
Think-aloud: As I read the next two pages (5–6), most of the sentences mentioned something about Molly finding out how much the backpack would cost. I read that the backpack cost thirty dollars and that Molly finally had exactly that much. I will underline this information in the book. I will also underline that she planned on buying the backpack until her mom told her she didn't have enough money. I will underline where it says that with tax, Molly will need thirty-one dollars and eighty cents to purchase the backpack. On the basis of what I've read and underlined, I think the main idea of the section is: Molly needs more money to buy the backpack.
- Write the main idea on the board. Ask students to identify details that support this main idea (cost thirty dollars; she had thirty dollars; Molly carefully took the backpack from the rack; you'll also have to pay sales tax; sales tax adds six cents for every dollar something costs; need thirty-one dollars and eighty cents). Write these details on the board.
- Review how to create a summary from the main idea and details. Refer back to the summary created during the Introduce the Reading Strategy section. Discuss and create the summary as a class and write it on the board. Remind students that a summary is longer than the main idea and includes some of the supporting details.



Check for understanding: Have students read page 10, underlining important details as they read. Invite them to share the important details they underlined. Write these details on the board. Divide students into groups and have them work with their group to identify the main idea from the details of the section. Discuss their responses as a class and write the main idea on the board.

- Ask each group to use the main idea and details of the section to write a brief summary on a separate piece of paper. Have them share what they wrote.

 Have students read the remainder of the book. Encourage them to continue to underline important details in the book as they read the rest of the story.

 Have students make a question mark in their book beside any word they do not understand or cannot pronounce. Encourage them to use the strategies they have learned to read each word and figure out its meaning.

After Reading

- Ask students what words, if any, they marked in their book. Use this opportunity to model how they can read these words using decoding strategies and context clues.

Reflect on the Comprehension Skill

- Discuss how stopping to review the important details as they read helped students to remember the facts and better understand the information in the book.
- Invite students to share the important details they underlined on pages 12 and 13. Write these details on the board. Divide students into small groups. Have each group work together to identify the main idea from the details and write this information on a separate piece of paper. Discuss their responses as a class.
- **Independent practice:** Introduce and explain the [main-idea-and-details worksheet](#). Have students write a main idea and supporting details for pages 14 and 15. When students have finished, discuss their answers aloud.


Reflect on the Reading Strategy


- Review with students how the main idea and details of each section can be used to develop a summary. Discuss with them the benefits of summarizing information they read (to understand the main point of a larger piece of writing). Invite students to share instances in which summarizing might be helpful.
- **Independent practice:** Have students complete their main-idea-and-details worksheet by writing a summary for pages 14 and 15. When students have finished, discuss their answers aloud.
- **Enduring understanding:** In this book, you read about a girl who learned that paying her fair share of taxes was best for the good of all. Now that you know this information, why do you think it is important for communities to collect tax to help support public schools, libraries, parks, and transportation?

Build Skills

Phonics: **R-controlled vowel /u/**

- Ask students how much the elephant backpack cost before tax. Write the word *thirty* on the board and point to the *ir*. Explain to students that the letters *i* and *r* together stand for the vowel sound they hear in the word *thirty*.
- Explain that the *ir* letter combination is one of the letter combinations that stand for a group of sounds called *r-controlled vowels*. These vowel sounds are neither long nor short and are sometimes difficult to hear. The other *r-controlled /ur/* letter combinations are *ur* and *er*.
- Write the words *skirt* and *skit* on the board and say them aloud. Ask students which word contains the same vowel sound as in *thirty*. Make sure students can differentiate between the two vowel sounds. Give other examples if necessary.
- Ask students to name other words with the same *r-controlled vowel* sound as in *thirty*. Write each example on the board and invite volunteers to circle the *r-controlled vowel* spelling in each word.

 Have students turn to page 4. Instruct them to find and circle the word *her*, which is located in the first line of text. Write the word *her* on the board. Point out the letter combination that stands for the *r*-controlled vowel sound and ask students to blend the letters *e* and *r* together to make the same vowel sound as in *thirty*. Point out that the *r*-controlled vowel sound comes at the end of this word, whereas the sound comes in the middle in the word *thirty*. Next, run your finger under the letters as you blend the three sounds in *her*: h/er. Point out that even though there are three letters, there are two sounds blended together to form the word. Then have students blend the word aloud with you as you run your finger under the letters.

 Have students turn to page 6 and circle the bolded word *purchase*. Write the word *purchase* on the board and read the following sentence aloud: *That means you'll need thirty-one dollars and eighty cents to purchase the backpack.* Point out the letter combination that stands for the *r*-controlled vowel sound near the beginning of the word. Ask students to blend the letters *u* and *r* together to make the same vowel sound as in *thirty* and *her*. Run your finger under the letters as you blend the sounds in *purchase*.

Grammar and Mechanics: Quotation marks

- Write the following sentence on the board: *"What? That's not fair!" cried Molly.* Ask students to explain which words are being spoken. Explain that *quotation marks* are the punctuation marks around dialogue in text. Discuss which words the character says (*What? That's not fair!*) and which words are not said (*cried Molly*).
- Have students turn to page 8 in the book. Read the page aloud as students follow along. Ask students to raise their hand in the air while dialogue from a character is being read aloud (*Every time we buy something...; But why do I have to pay a tax?; and so on*), and to lower their hand when a character is not speaking (*Dad explained; asked Molly; and so on*).
- Point out that different words other than *said* are often used to signal dialogue. Ask students to identify other words they've read elsewhere that signal dialogue (*shouted, asked, reminded, called, replied, and so on*). Write these words on the board. Remind students that these words come directly before or after the quotation marks to show that the character is speaking.
- Write the following sentence on the board: *"That's right," said Mom.* Point out the placement of the comma and the quotation marks around the words. Explain that while there would normally be a period after the statement, a comma is instead used in dialogue.
- **Check for understanding:** Ask students to make up examples of dialogue. Write each example on the board without using commas or quotation marks. Encourage students to come to the board to insert punctuation and quotation marks in the correct place.
- **Independent practice:** Introduce and explain the [quotation marks worksheet](#). When students have finished, discuss their answers aloud.

Word Work: Homophones

- Have students turn to page 4. Read the following sentence aloud: *After the movie, Molly would ask her parents for permission to drop by the toy store.* Have them circle the word *by*. Ask students to explain what the word *by* means (past somebody or something in space).
- Read the following sentence from page 4 aloud: *Did she have enough to buy the backpack yet?* Have students circle the word *buy*. Ask them to explain what the word *buy* means (to purchase).
- Ask students to identify which words in the sentences sound the same but are spelled differently and have different meanings (*by, buy*). Write these words on the board. Explain to students that words that sound the same but are spelled differently and have different meanings are called *homophones*.

- Repeat the exercise for *there* (page 13: “*Taxes pay for the library over there,*” *Mom said, pointing.*) and *their* (page 10: “*Most people don’t have enough money to build a road on their own.*”). Ask students for an example of another homophone that sounds like these two words but has a different meaning and spelling (*they’re*). Have students think of a sentence of their own that contains the word *they’re*. Encourage volunteers to share their examples.



Have students turn to page 8 and find and circle all of the words that they know have homophone pairs. Have them write the homophones in the right-hand margin of the book (*we/wee; buy/by; for/fore/four; do/dew; I/eye; to/two/too; in/inn; way/weigh; you/ewe; here/hear; right/write*). Write these pairs on the board.

- **Check for understanding:** Write the homophones *write* and *right* on the board. Have students use each word in a sentence on a separate piece of paper. Invite them to share their sentences aloud.
- **Independent practice:** Introduce, explain, and have students complete the [homophones worksheet](#). When students have finished, discuss their answers aloud.

Build Fluency

Independent Reading

- Allow students to read their book independently. Additionally, partners can take turns reading parts of the book to each other.

Home Connection

- Give students their book to take home to read with parents, caregivers, siblings, or friends. Have students summarize two pages using the main idea and details while reading the book with someone at home.

Extend the Reading

Realistic Fiction Writing Connection

Have students write a fictional piece in which their character is saving money for something special. Encourage them to include a problem and a solution in their story. Remind students to keep the characters and events believable since they are writing a realistic fiction piece, and encourage them to include dialogue that uses quotation marks.

Visit [WritingA-Z.com](#) for a lesson and leveled materials on persuasive writing.

Social Studies Connection

Provide print and Internet resources for students to learn more about the history of taxation in the United States. Have them look for information such as when people started being taxed, what types of taxes have been abolished, what tax money was used for in the past, and what tax money is used for today. Invite students to share their findings in a group discussion after their research is complete.

Skill Review

[Discussion cards](#) covering comprehension skills and strategies not explicitly taught with the book are provided as an extension activity. The following is a list of some ways these cards can be used with students:

- Use as discussion starters for literature circles.
- Have students choose one or more cards and write a response, either as an essay or as a journal entry.
- Distribute before reading the book and have students use one of the questions as a purpose for reading.
- Cut apart and use the cards as game cards with a board game.
- Conduct a class discussion as a review before the book quiz.

Assessment**Monitor students to determine if they can:**

- identify the main idea and supporting details to better understand the text in discussion and on a worksheet
- accurately use main idea statements and supporting details to write a summary in their own words in discussion and on a worksheet
- fluently read the *r*-controlled /u/ vowel sound during discussion and independently
- understand the use of quotation marks and dialogue words; use them within sentences during discussion and on a worksheet
- accurately identify and understand the use of homophones during discussion and on a worksheet

Comprehension Checks

- [Book Quiz](#)
- [Retelling Rubric](#)