

Texas A&M University Central Texas
ONLINE - ACCT 4306-110 – FEDERAL TAX ACCOUNTING --
Fall 2017 Aug. 27 – Dec. 14

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA
Office: 323 C
Phone: 254/519-5792
Email: ritterd@tamuct.edu
(Utilize Canvas Messages for course communications)
Office Hours: **Tuesday 4:00 – 5:45**
Contact me via email every day
Office meeting by Appointment

Mode of instruction and course access:

This course is 100% online.

This course uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com].

This is an intensive 16 week online graduate course. This means that you must budget your time wisely and accomplish work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Quizzes, Exams, and Papers will be accessed and submitted in the class WEEK Module in Canvas.

Work is assigned each week, including WEEK 1

Student-instructor interaction:

Welcome to ACCT 4306:

I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

Assigned chapters must be read and chapter quizzes and exams taken by Sunday at 11:55. All quizzes, exams, and discussion topics will be available the weekend before the deadline.

HELP WITH QUIZZ OR EXAM ANSWERS

If you encounter a problem which you cannot get the correct answer to, or you cannot determine the correct answer on a quiz or exam, I will be glad to help you understand the problem.

You have 5 days to request help or challenge an answer.

Send me, via course Message, the exam or quiz number, the number of the problem you are having trouble

with, the reason you chose the incorrect answer along with a reference to the page number in the text or the example you utilized in arriving at your answer. I will then be able to explain the error in your logic. The preceding method will also require you to understand why you chose the answer.

Taxation requires that you understand the material in each chapter as the material learned in each chapter may be necessary to understand succeeding chapters.

Online learning requires students to be very self-disciplined. Be sure you understand and are prepared to comply with all required class assignments and deadlines. For this course, the Weekly Assignment are posted in the syllabus in the WEEK Module in which they are due. Notice that the Canvas submission time is 11:55 pm and that you may not be able to make a submission, other than late submissions. Submissions are to be made on Canvas in the associated Assignment drop box, contained in the WEEK due. Late submissions, if allowed, will carry a 25% per day penalty.

You must be self-motivated, very disciplined, and an excellent planner of your time to complete this course with satisfactory results. This is a 16 week course. Plan well and allocate sufficient time to complete the assignments, quizzes, exams, and research paper in a timely manner. Late submissions are not accepted without severe penalties. No late submissions will be allowed once an assignment is graded. If you have an emergency it is your responsibility to inform me as early as possible.

911 Cellular:

Emergency Warning System for Texas A&M University – Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

1.0 Course Overview and description: Current income tax law and tax accounting procedures. Preparation of income tax returns of partnerships and corporations.

When starting a business, its owners must decide whether to operate as a sole proprietorship, a partnership, a corporation, a limited liability company, or a limited partnership. This course discusses the various considerations that enter the decision-making process in choosing the form of doing business. The tax consequences of doing business by using corporations, partnerships, and S corporations from creation, to operating, distribution, and dissolution are discussed.

Furthermore, the impact of transactions on corporations and shareholders, the partnership and its partners is emphasized throughout the course. All students who complete this course will benefit and enhance their professional careers from the tax knowledge obtained in this course.

2.0 Course Objectives The purpose of this course is to prepare the student to interpret and apply the tax code provisions, acquire the basic knowledge necessary to prepare basic tax forms, and acquire the ability to research a tax question and use the information gained to prepare more complex tax returns for corporations, partnerships, estates and trusts.:

All students who complete this course will benefit and enhance their professional careers from the tax knowledge obtained in this course.

2.1 Student Learning Outcomes(SLOs)

A student successfully completing this course will be able to identify, analyze, and solve tax related problems for:

Corporations and operating rules

Corporation's organization and capital structure

Partnerships

Sub S Corporations

Exempt Entities

Taxation of International transactions

Tax practice and ethics

Family Tax Planning and

Income taxation of trusts and estates,

2.2 Student Learning Objectives by Chapter

CHAPTER 2

Learning Objectives: *After completing Chapter 2, you should be able to:*

- LO.1 Distinguish between the statutory, administrative, and judicial sources of the tax law and understand the purpose of each source.
- LO.2 Locate and work with the appropriate tax law sources.
- LO.3 Develop an awareness of tax research tools.
- LO.4 Describe the tax research process.
- LO.5 Communicate the results of the tax research process in a client letter and a tax file memorandum.
- LO.6 Apply tax research techniques and planning procedures.
- LO.7 Be aware of taxation on the CPA examination.

CHAPTER 17

Learning Objectives: *After completing Chapter 17, you should be able to:*

- LO.1 Summarize the tax treatment of various forms of conducting a business.
- LO.2 Compare the taxation of individuals and corporations.
- LO.3 List and apply the tax rules unique to corporations.
- LO.4 Compute the corporate income tax.
- LO.5 Explain the rules unique to computing the tax of related corporations.
- LO.6 Describe the reporting process for corporations.
- LO.7 Determine the impact of tax return positions on corporate financial statements.

LO.8 Evaluate corporations as an entity form for conducting a business.

CHAPTER 18

Learning Objectives: *After completing Chapter 18, you should be able to:*

- LO.1 Identify the tax consequences of incorporating a business.
- LO.2 Describe the special rules that apply when liabilities are assumed by a corporation.
- LO.3 Recognize the basis issues relevant to the shareholder and the corporation.
- LO.4 Explain the tax aspects of the capital structure of a corporation.
- LO.5 Recognize the tax differences between debt and equity investments.
- LO.6 Handle the tax treatment of shareholder debt and stock losses.
- LO.7 Identify tax planning opportunities associated with organizing and financing a corporation.

CHAPTER 19

Learning Objectives: *After completing Chapter 19, you should be able to:*

- LO.1 Explain the role that earnings and profits play in determining the tax treatment of distributions.
- LO.2 Compute a corporation's earnings and profits (E & P).
- LO.3 Determine taxable dividends paid during the year by correctly allocating current and accumulated E & P to corporate distributions.
- LO.4 Describe the tax treatment of dividends for individual shareholders.
- LO.5 Evaluate the tax impact of property dividends by computing the shareholder's dividend income, basis in the property received, and the effect on the distributing corporation's E & P and taxable income.
- LO.6 Recognize situations when constructive dividends exist and compute the tax resulting from such dividends.
- LO.7 Compute the tax arising from receipt of stock dividends and stock rights and the shareholder's basis in the stock and stock rights received.
- LO.8 Identify various stock redemptions that qualify for sale or exchange treatment.
- LO.9 Determine the tax impact of stock redemptions on the distributing corporation.
- LO.10 Identify planning opportunities available to minimize the tax impacts of corporate distributions, constructive dividends, and stock redemptions.

CHAPTER 20

Learning Objectives: *After completing Chapter 20, you should be able to:*

- LO.1 Determine the tax consequences of complete liquidations for both the corporation and its shareholders.
- LO.2 Determine the tax consequences of subsidiary liquidations for both the parent and the subsidiary corporations.
- LO.3 Explain the general requirements and tax consequences of corporate reorganizations.
- LO.4 Identify tax planning opportunities available to minimize the tax impact in complete liquidations and corporate reorganizations.

CHAPTER 21

Learning Objectives: After completing Chapter 21, you should be able to:

- LO.1 Distinguish among the various types of entities treated as partnerships for tax purposes.
- LO.2 Describe the conceptual basis for partnership taxation and how partnership income is reported and taxed.
- LO.3 Determine the tax effects of forming a partnership with cash and property contributions.
- LO.4 Identify elections available to a partnership and specify the tax treatment of expenditures of a newly formed partnership.
- LO.5 Specify the accounting methods available to a partnership.
- LO.6 List and explain the methods of determining a partnership's tax year.
- LO.7 Calculate a partnership's taxable income and separately stated items and describe how the partnership's income is reported.
- LO.8 Outline and discuss the requirements for allocating income, gains, losses, deductions, and credits among the partners and describe how that income is reported.
- LO.9 Determine a partner's basis in the partnership interest.
- LO.10 Explain how liabilities affect a partner's basis.
- LO.11 Illustrate a partner's capital account rollforward and explain why the year-end balance might differ from the partner's year-end basis in the partnership interest.
- LO.12 List and review the limitations on deducting partnership losses.
- LO.13 List and explain the special rules that govern the treatment of transactions between a partner and the partnership.
- LO.14 Define terms related to distributions from a partnership and determine the tax treatment of proportionate nonliquidating distributions from a partnership to a partner and the tax treatment of proportionate distributions that liquidate a partnership.
- LO.15 Calculate the selling partner's amount and character of gain or loss on the sale or exchange of a partnership interest.
- LO.16 Describe the application of partnership provisions to limited liability companies (LLCs) and limited liability partnerships (LLPs).
- LO.17 Identify tax planning opportunities related to partnerships and their partners.

CHAPTER 22

Learning Objectives: After completing Chapter 12, you should be able to:

- LO.1 Explain the tax effects that S corporation status has on shareholders.
- LO.2 Identify corporations that qualify for the S election.
- LO.3 Explain how to make an S election.
- LO.4 Explain how an S election can be terminated.
- LO.5 Compute nonseparately stated income and identify separately stated items.
- LO.6 Allocate income, deductions, and credits to shareholders.
- LO.7 Determine how distributions to S corporation shareholders are taxed.
- LO.8 Calculate a shareholder's basis in S corporation stock.
- LO.9 Explain the tax effects that losses have on shareholders.

- LO.10 Compute the built-in gains and passive investment income penalty taxes.
- LO.11 Engage in tax planning for S corporations.

CHAPTER 23

Learning Objectives: *After completing Chapter 23, you should be able to:*

- LO.1 Identify the different types of exempt organizations.
- LO.2 Enumerate the requirements for exempt status.
- LO.3 Apply the tax consequences of exempt status, including the different consequences for public charities and private foundations.
- LO.4 Determine which exempt organizations are classified as private foundations.
- LO.5 Recognize the taxes imposed on private foundations and calculate the related initial tax and additional tax amounts.
- LO.6 Determine when an exempt organization is subject to the unrelated business income tax and calculate the amount of the tax.
- LO.7 List the reports that exempt organizations must file with the IRS and the related due dates.
- LO.8 Identify tax planning opportunities for exempt organizations.

CHAPTER 24

Learning Objectives: *After completing Chapter 24, you should be able to:*

- LO.1 Illustrate the computation of a multistate corporation's state tax liability.
- LO.2 Define nexus and explain its role in state income taxation.
- LO.3 Distinguish between allocation and apportionment of a multistate corporation's taxable income.
- LO.4 Describe the nature and treatment of business and nonbusiness income.
- LO.5 Discuss the sales, payroll, and property apportionment factors.
- LO.6 Apply the unitary method of state income taxation.
- LO.7 Discuss the states' income tax treatment of S corporations, partnerships, and LLCs.
- LO.8 Describe other commonly encountered state and local taxes on businesses.
- LO.9 Recognize tax planning opportunities available to minimize a corporation's state and local tax liability.

CHAPTER 25

Learning Objectives: *After completing Chapter 25, you should be able to:*

- LO.1 Explain the framework underlying the U.S. taxation of cross-border transactions.
- LO.2 Describe the interaction between Internal Revenue Code provisions and tax treaties.
- LO.3 Apply the rules for sourcing income and deductions into U.S. and foreign categories.
- LO.4 Apply foreign currency exchange rules as they affect the tax consequences of international transactions.
- LO.5 Work with the U.S. tax provisions affecting U.S. persons earning foreign-source income, including the rules relating to cross-border asset transfers, antideferral provisions, and the foreign tax credit.
- LO.6 Apply the U.S. tax provisions concerning nonresident alien individuals and foreign corporations.

CHAPTER 26

Learning Objectives: *After completing Chapter 17, you should be able to:*

- LO.1 Illustrate the organization and structure of the IRS.
- LO.2 Identify the various administrative pronouncements issued by the IRS and explain how they can be used in tax practice.
- LO.3 Describe the audit process, including how tax returns are selected for audit and the various types of audits.
- LO.4 Explain the taxpayer appeal process, including various settlement options available.
- LO.5 Determine the amount of interest on a deficiency or a refund and when it is due.
- LO.6 List and explain the various penalties that can be imposed on acts of noncompliance by taxpayers and return preparers.
- LO.7 Recognize and apply the rules governing the statute of limitations on assessments and on refunds.
- LO.8 Summarize the legal and ethical guidelines that apply to those engaged in tax practice.

CHAPTER 27

Learning Objectives: *After completing Chapter 27, you should be able to:*

- LO.1 Explain the nature of the Federal gift and estate taxes.
- LO.2 List and analyze the Federal gift tax formula.
- LO.3 List and analyze the Federal estate tax formula.
- LO.4 Illustrate the operation of the Federal gift tax.
- LO.5 Calculate the Federal gift tax.
- LO.6 Identify the components of the gross estate.
- LO.7 Describe the components of the taxable estate.
- LO.8 Calculate the Federal estate tax liability.
- LO.9 Review and demonstrate the role of the generation-skipping transfer tax.
- LO.10 Recognize strategies to minimize Federal gift and estate taxes.

CHAPTER 28

Learning Objectives: *After completing Chapter 28, you should be able to:*

- LO.1 Use working definitions with respect to trusts, estates, beneficiaries, and other parties.
- LO.2 Identify the steps in determining the accounting and taxable income of a trust or an estate and the related taxable income of the beneficiaries.
- LO.3 Illustrate the uses and implications of distributable net income.
- LO.4 Apply the Subchapter J rules in a manner that minimizes the income taxation of trusts and estates and still accomplishes the intended objectives of the grantor or decedent.

3.0 Required Reading and Textbook(s):

South-Western Federal Taxation 2019: Comprehensive (with Intuit ProConnect Tax Online & RIA Checkpoint®, 1 term (6 months) Printed Access Card) , 42nd Edition

COURSE REQUIREMENTS

4.0 Course Requirements:

Participation is essential to enhancing each student's awareness about the subject area and developing their knowledge base. You must participate in each discussion, turn in all assignments on time and complete all quizzes and exams on time.

4.2

4.21. Quizzes and Exams will cover each chapter starting with Chapter 2 in WEEK 1 .

All Quizzes and Exams, except the final week, which is due on Thursday , are due on Sunday by 11:59 PM. The Quizzes and Exams will be open until Sunday. If you wait until the weekend the exam is due and encounter a problem there will be no resets until MONDAY and a late penalty of 50% per day will apply.

Exams will be deployed early in the course so that you can work ahead.

You are on your honor to not receive help from or assist others during the exam period. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating

You may attempt each quiz 3 times with the highest grade being your recorded grade for that quiz. You are encouraged to take all 3 quizzes to improve your mastery of the chapter material. Each quiz is different.

All Quizzes, except Quiz 12, which is due on Wednesday, are due on Sunday by 11:59 PM. The Quizzes will be open until Sunday. If you wait until the weekend the quiz is due and encounter a problem there will be no resets until MONDAY and a late penalty will apply.

The exams will be timed and will consist of multiple choice, short answer, and fill in the blanks questions. Once the exam is started it must be completed in the same setting. **Exiting the exam for any reason will cause the exam to no longer be available.** The exams are open book but will require you to understand the information in the chapters before attempting the exam if you are going to have time to consult your text book during the allotted time. The time allowed assumes that you have read the chapters, accomplished all of the quiz attempts and have studied for the exam sufficiently to be well prepared.

If you do not understand why your answer to a quiz or exam question is marked wrong:

Please send me your answer and the reason you chose the answer that you chose.
Provide the quiz or exam number and the question number.
Cite the example or page number that you used in the book to support your answer.
This will allow me to evaluate your answer and your reasoning and either count your answer as correct or help you in your understanding of the chapter to assist you in finding the correct answer.

CHEATING

You are on your honor to not receive help from or assist others with any exam or quiz. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.

It has come to my attention that some students are purchasing solution manuals from unauthorized sources. The students who practice cheating are of low moral and ethical character and sully their name as well as the reputation of the university. These students are not individuals anyone would want to work with because they will cheat others in their careers.

The individuals learn nothing and attempt to obtain, not earn, credit for the course through cheating classmates.

Do not stoop to this ethically and morally corrupt practice. The cheating may impact the grade of those who do not cheat and honestly earn a grade rather than stealing a grade.

If you become aware of cheating it is your duty to report the cheating. The individuals should not be allowed to continue in the university.

4.3 Tax Research Assignments (Deliverables)–

All Tax Research Assignments require both (2) Tax File Memorandums, a Client Letter, illustrated in chapter 2, and RESEARCH page. All 4 are to be included in 1 WORD Document on separate pages.

The Tax Research process at 2.3. Exhibit 2.9 and 2.10 show the 2 step Tax File Memorandum, and Exhibit 2.11 is a sample Client Letter.

For the research page add a paragraph labeled KEY WORDS

Start with the key words you believe are related to the issues being researched. When an initial key word is eliminated strike through the key word (ex.: ~~depreciation~~). When a key word is added during your research highlight the key word **Sec 179 depreciation**. This will allow me to see how your research was conducted.

Remember that you must reach a conclusion during your tax research which can be conveyed to your client in the Client Letter. Your Tax File Memorandum 2 must contain all of your research findings on which your conclusion is based so that a follow on review by an independent person or tax auditor will reach the same conclusion you reached.

The submissions will be graded for content and the proper use of the English language to include spelling. It is anticipated that the student will use Grammar and Spell Check on their submissions.

Tax research will be conducted utilizing the Checkpoint – Tax and Accounting data base maintained by the library. At least five authorities found in the Checkpoint data base should be cited in each detailed Tax File Memorandum. This will result in a minimum of 5 citations total for each research problem. More can be used as necessary to cover the research and provide a basis for an opinion.

A separate page, titled **RESEARCH**, will be used to validate your citation search.

Research Evaluation Rubric

Criteria	“A” paper(90 – 100%)	“B” paper(80 – 89%)	“C” paper(70 – 79%)	“D” or lower paper (below 70%)
Format, Organization & Writing Standards <i>Student produces logical, coherent, and well-structured writing.</i>	All issues are identified and presented in a logical order. Ideas are clearly introduced and connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively closes the	Issues are presented in an overall logical order. The writing includes introduction to, development of, and conclusion for the topic. There are no distracting shifts in presentation of ideas throughout the writing. 3-4 errors in spelling,	Most issues are presented in a logical order. There is an indication of an organizational pattern— introduction, body and conclusion— although they may not be equally effective. Level and organization of	Limited issue identification and presentation in logical order. Writing occasionally fragmented with very weak considerations for presentation. Details may be missing, disjointed, or inapplicable.

	presentation. Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. All issues are identified, citations are accurate, and conclusion is on point.	grammar, word usage, and punctuation. Proficient use of proper APA citation format. Few sources properly identified and presented.	details may be weak with occasional distracting shifts in presentation of ideas. 5-6 errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. 4 page numbers omitted in citations. This is an APA guideline departure	7 or more errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. Poor writing skills.
Spelling and misused words	<i>Words are spelled correctly and used in a grammatically correct manner.</i>	Words which are incorrectly spelled or used incorrectly will incur a 5 point penalty for each occurrence.	.	

4.4 Discussion Topics – 10% Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

Your first post is due by Tuesday each week. Waiting until the Friday deadline to finish your responses to your classmate’s posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points. Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate’s ability to participate.

Discussion topics will be posted several times during the term. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading **all** posts by other class members, and responding to 4 class member’s responses with a comment or question. **At least 5 quality responses are necessary for 100 %.(Refer to response criteria below)** Additional quality responses will be rewarded with additional credit(A maximum of 5 points). Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks. To get the most learning from this course, you must actively participate in the online class experience. Participation means actively participating in the course discussions. Each discussion question will have its own threaded discussion space. You are expected to offer responses to these questions and/or comments on your classmates’ responses. I will

monitor the quantity and quality of your responses. Participation accounts for 10% of your grade. **If the quality of your postings is not sufficient, the points will not be earned.** You are expected to contribute to the class discussions in meaningful ways. That means:

- Contributing new and relevant information to the course discussion and online sources;
 - Commenting in a positive manner;
 - Building on the remarks of your fellow students;
 - Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
 - Demonstrating practical application of the week's key concepts from your professional/personal experience.
 - “Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion.
 - **A “substantive” posting should include:**
 - Your thesis (main point)
 - Your supporting arguments
 - **A reference to class or outside material to support your thesis**
- Provide an example or reference to support your thesis.**

Weak Responses (No Credit):

Credit for more than 5 quality responses.

Additional quality responses will earn 1 point per response. It is possible to earn 3 bonus points by posting extra, meaningful and well researched postings.

4.4 Quizzes and Exams. Students will be evaluated by means of multiple choice examinations quizzes and exams. There will be a quiz and an exam for each chapter. The quiz may be attempted 3 times with the highest grade being the grade recorded.

Remember that the knowledge of taxation relies on all information covered and therefore each quiz and exam is somewhat comprehensive. **Grading Criteria**

Rubric and Conversion

	POINTS	GRADE
Quizzes (20points per chapter quiz)	240 (24%)	A=900-1000
Exams (40 points each)	480 (48%)	B= 800-899
Discussion Topics(10 points each)	100 (10%)	C= 700-799
Tax Research deliverables	180 (18%)	D= 600-699
		F=Below 600
TOTAL	1,000 (100%)	

5.0 Posting of Grades:
Grades for quizzes will be posted within 1 week.

COURSE OUTLINE AND CALENDAR

8.0. Complete Course Outline

Course Calendar

*** SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR**

WEEK	DATE	TOPIC	ASSIGNMENTS
1	08/27	<p>Course Welcome, Introduction, and Expectations</p> <p>READ AND UNDERSTAND THE ENTIRE SYLLABUS</p> <p>Chapter 2 Quiz (Q1CH 2) Exam (E1CH2)</p>	<p>You should purchase your text before the end of the first day.</p> <p>Review research process and problem answer format in chapter 2.</p> <p>Read Syllabus in-depth</p> <hr/> <p>Complete CCH Database Familiarization Click on Library Click on Online Databases then Click on CCH Tax and Accounting IntelliConnect Complete all necessary tutorials to enable you to accomplish tax research.</p> <p>Discussion Topic 1 Closes Friday</p>
2	09/03	<p>CH 17 Q2ch17 E2ch17</p>	<p>SLO: Corporations organization and capital structure</p> <p>Discussion Topic 2 Closes Friday</p>
3	09/10	<p>CH 18 Q3ch18 E3ch18</p>	<p>Discussion Topic 3 Closes Friday</p>
4	09/17	<p>Research Problem 1</p>	

5	09/24	CH 19 Q4ch19 E4ch19	Discussion Topic 4 Closes Friday
6	10/01	CH 21 Q5ch21 E5ch21	Discussion Topic 5 Closes Friday
7	10/08	Research Problem 2	
8	10/15	CH 22 Q6ch22 E6ch22	Discussion Topic 6 Closes Friday
9	10/22	CH 23 Q7ch23 E7ch23	Discussion Topic 7 Closes Friday
10	10/29	CH 24 Q8ch24 E8ch24	Discussion Topic 8 Closes Friday SLO: Tax practice and ethics
11	11/05	Research Problem 3	
12	11/12	Research Problem 4	
13	11/19	Ch 25 Q9ch25 E9ch25	Discussion Topic 9 Closes Friday
14	11/26	CH 26 Q10ch26 E10ch26	
15	12/03	CH 27 Q11ch27 Q11ch27	Discussion Topic 10 Closes Friday
16	12/10	CH 28 Q12ch28 E12ch28	Due by Thursday at 11:49 PM

Import University Dates:

TECHNOLOGY REQUIREMENTS AND SUPPORT

This course will be fully online utilizing Canvas for all assignments.

All written submissions will be made as Word docs.

All article submission will be in PDF format.

No zip files will be accepted

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Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system.

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)

Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select "Chat with Canvas Support," submit a support request through "Report a Problem," or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Other Technology Support

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a

failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Important information for Pregnant and/or Parenting Students.

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive FREE online tutoring and writing support. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

University Writing Center.

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](https://tamuct.mywconline.com/) at [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu for any assistance needed with scheduling.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

If you have any questions about the UWC, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](#)

[<http://tamuct.libguides.com/index>].

OPTIONAL POLICY STATEMENTS:

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [<https://www.tamuct.edu/departments/compliance/titleix.php>].

14.0 Instructor policies related to absence, grading, etc.

This is an online course and there should not be any missed assignments unless there is an emergency or deployment.

If you are scheduled for a deployment notify the instructor so that proper preparations can be made to allow you to complete the course.

If you miss an assignment due to an emergency contact the instructor immediately, within three days of the miss, to ask for an excused assignment.

Assignments can be turned in early so you should plan your work schedule so that you may turn in your assignment.

Waiting until the last moment to complete your assignment will result in problems with computers, work schedule, or other unforeseen circumstance for which there will be no excuse.

The Operation of the Online Course and Being an Online Student

Online learning requires students to be very self-disciplined, be sure you understand and are prepared to comply with all required class assignments and deadlines. For this course, the Weekly Assignment are posted in the syllabus and on Blackboard with due dates controlled by the submission dates on Blackboard. Submissions are to be made on Blackboard in the associated Assignment drop box before the due date.

You must be self motivated, very disciplined, and an excellent planner of your time to complete an online course with satisfactory results. You should log on to Blackboard daily to ensure that you are not missing an assignment or a change to an assignment.

Instructor's Personal Statement

The skills that you acquire in this course will benefit you your entire career. Tax skills are utilized every day in most individuals and business.

My grading is strict and fair. You should complete all quiz attempts. The highest grade is recorded.

Pay strict attention to the guidelines for tax research. Remember that you are responsible to yourself, your client, and to the IRS for your results.

If you have any questions please communicate with me. You may send an email, visit during my office hours or telephone during office hours.

If you have specific questions on quiz questions send me the attempt number and question number. Be sure and explain your reasoning for the answer that you chose and cite the textbook page and paragraph which your reason relies upon

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

I have practiced as a CPA for over 30 years and have used, and continue to use, tax planning and compliance on a regular basis to help my clients understand their individual and business tax responsibilities, and planning for tax contingencies. As an attorney I advised clients and worked with them on wealth preservation plans.

Let us all have a great semester.