

Texas A&M University Central Texas
ONLINE - ACCT 4305-110 – FEDERAL TAX ACCOUNTING --
Summer 2018
Jun. 4 – Jul. 27
ONLINE

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: **Online every day**
Office meeting by Appointment

Mode of instruction and course access:

This course is online with no class meetings and utilizes the Canvas Learning Management System.

CANVAS log in: <https://tamuct.instructure.com>

This course will useCNOWv2.

This is an intensive 8 week 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, Quizzes, Exams, and Research Cases 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 4305:

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 taken by Sunday at 11:59. In order to gain the maximum benefit of the class presentations you must read and study the textbook before attempting a quiz. class. You will need to plan to spend 5 or more hours on each chapter to obtain an acceptable mastery of the information in the chapter

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.

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.

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 Canvas with due dates controlled by the submission dates on Canvas. If there is a conflict in due dates, which I try to avoid, the Canvas date controls. Notice that the Canvas submission time is 11:59PM and that after 11:59PM 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 an 8 week course. Plan well and allocate sufficient time to complete the assignments, quizzes, exams, and research problems 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. A late submission penalty of 20% per day will apply to all course submissions.

COURSE INFORMATION

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

This course content reviews the various considerations that enter the decision-making process in complying with the tax laws for individuals.

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

Prerequisite(s): ACCT 2301 and junior standing. Credit for both ACCT 4305 and FIN 4305 will not be awarded.

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.

2.1 Student Learning Outcomes(SLOs)

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

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 3

Learning Objectives: *After completing Chapter 3, you should be able to:*

- LO.1 Recognize and apply the components of the Federal income tax formula.
- LO.2 Explain the use of the standard deduction in computing taxable income.
- LO.3 Apply the rules for arriving at personal exemptions.
- LO.4 Apply the rules for determining dependency exemptions.
- LO.5 List the filing requirements and choose the proper filing status.
- LO.6 Use the proper method for determining the tax liability.
- LO.7 Identify and work with kiddie tax situations.
- LO.8 Describe the tax treatment of property transactions.
- LO.9 Identify tax planning opportunities associated with the individual tax formula

CHAPTER 4

Learning Objectives: *After completing Chapter 4, you should be able to:*

- LO.1 Explain the concepts of gross income and realization and distinguish between the economic, accounting, and tax concepts of gross income.
- LO.2 Describe the cash and accrual methods of accounting and the related effects of the choice of taxable year.
- LO.3 Identify who should pay the tax on a particular item of income in various situations.
- LO.4 Apply the Internal Revenue Code provisions on alimony, loans made at below-market interest rates, annuities, prizes and awards, group term life insurance, unemployment compensation, and Social Security benefits.
- LO.5 Identify tax planning strategies for minimizing gross income.

CHAPTER 5

Learning Objectives: *After completing Chapter 5, you should be able to:*

- LO.1 Be aware that statutory authority is required to exclude an item from gross income.
- LO.2 Identify the circumstances under which various items are excludible from gross income.
- LO.3 Determine the extent to which receipts can be excluded under the tax benefit rule.
- LO.4 Describe the circumstances under which income must be reported from the discharge of indebtedness.

LO.5 Identify tax planning strategies for obtaining the maximum benefit from allowable exclusions.

CHAPTER 6

Learning Objectives: *After completing Chapter 6, you should be able to:*

- LO.1 Differentiate between deductions for and from adjusted gross income and describe the relevance of the differentiation.
- LO.2 Describe the cash and accrual methods of accounting with emphasis on the deduction aspects.
- LO.3 Apply the Internal Revenue Code deduction disallowance provisions associated with the following: public policy limitations, political activities, excessive executive compensation, investigation of business opportunities, hobby losses, vacation home rentals, payment of others' expenses, personal expenditures, capital expenditures, related-party transactions, and expenses related to tax-exempt income.
- LO.4 Identify tax planning opportunities for maximizing deductions and minimizing the disallowance of deductions.

CHAPTER 7

Learning Objectives: *After completing Chapter 7, you should be able to:*

- LO.1 Determine the amount, classification, and timing of the bad debt deduction.
- LO.2 State and illustrate the tax treatment of worthless securities, including § 1244 stock.
- LO.3 Distinguish between deductible and nondeductible losses of individuals.
- LO.4 Identify a casualty and determine the amount, classification, and timing of casualty and theft losses.
- LO.5 State and apply the alternative tax treatments for research and experimental expenditures.
- LO.6 Calculate the domestic production activities deduction.
- LO.7 Describe the tax impact of a net operating loss and review the effect of the carryback and carryover provisions on previous and subsequent years' taxable income.
- LO.8 Identify tax planning opportunities in deducting certain business expenses, business losses, and personal losses.

CHAPTER 8

Learning Objectives: *After completing Chapter 8, you should be able to:*

- LO.1 State the rationale for the cost consumption concept and identify the relevant time periods for depreciation, ACRS, and MACRS.
- LO.2 Determine the amount of cost recovery under MACRS.
- LO.3 Recognize when and how to make the § 179 expensing election, calculate the amount of the deduction, and apply the effect of the election in making the MACRS calculation.
- LO.4 Identify listed property and apply the deduction limitations on listed property and on luxury automobiles.
- LO.5 Determine when and how to use the alternative depreciation system (ADS).
- LO.6 Report cost recovery deductions appropriately.
- LO.7 Identify intangible assets that are eligible for amortization and calculate the amount of the deduction.
- LO.8 Determine the amount of depletion expense, including being able to apply the alternative tax treatments for intangible drilling and development costs.
- LO.9 Identify tax planning opportunities for cost recovery, amortization, and depletion.

CHAPTER 9

Learning Objectives : *After completing Chapter 9, you should be able to:*

- LO.1 Distinguish between employee and self-employed status.
- LO.2 Recognize deductible transportation expenses.
- LO.3 Describe how travel expenses are treated.
- LO.4 Determine the moving expense deduction.
- LO.5 Differentiate between deductible and nondeductible education expenses.
- LO.6 Explain how entertainment and meal expenses are treated.
- LO.7 Identify other employee expenses.
- LO.8 Compare various deductions for contributions to retirement accounts.
- LO.9 Demonstrate the difference between accountable and nonaccountable employee plans.
- LO.10 Apply the limitations on miscellaneous itemized deductions.
- LO.11 List and evaluate tax planning ideas related to employee business expenses.

CHAPTER 10

Learning Objectives : *After completing Chapter 10, you should be able to:*

- LO.1 Distinguish between deductible and nondeductible personal expenses.
- LO.2 Define medical expenses and compute the medical expense deduction.
- LO.3 Contrast deductible taxes with nondeductible fees, licenses, and other charges.
- LO.4 Explain the Federal income tax treatment of state and local income taxes and sales taxes.
- LO.5 Distinguish between deductible and nondeductible interest and apply the appropriate limitations to deductible interest.
- LO.6 Recognize charitable contributions and identify their related measurement problems and percentage limitations.
- LO.7 List the business and personal expenditures that are deductible either as miscellaneous itemized deductions or as other itemized deductions.
- LO.8 Recognize the limitation on certain itemized deductions applicable to high-income taxpayers.
- LO.9 Identify tax planning strategies that can maximize the benefit of itemized deductions

3.0 Required Reading and Textbook(s):

South-Western Federal Taxation 2018 :
William H. Hoffman, Jr.; David M. Maloney; William A. Raabe; James C. Young

ISBN: 978-1-337-38604-3

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 exams on time.

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

All Quizzes except the final week, which is due on Thursday , 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.

Quizzes 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 and exams, except Quiz 8 and Exam 8, which is due on Thursday, 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 quizzes and exams are prepared so that you will have to read and understand the material in each chapter if you are to complete them in the allotted time. You will not have time to look up many of the questions during the test period so you must study enough to obtain a mastery of the chapters covered.

A suggestion for studying taxation, or any other subject is to follow the following steps:

1. Read the chapter through as rapidly as possible without taking notes or underlining.
2. Read the chapter again as rapidly as possible highlighting what you did not remember from your first reading.
3. Read the chapter again concentrating on the highlighted information and underlining in pencil what you do not remember from the previous readings.
4. Read the chapter again concentrating on the information underlined in pencil and underlining in ink what you do not remember from the previous readings.
5. Read the chapter again concentrating on the information underlined in ink and underlining in red what you do not remember from the previous readings.

The rapid reading, outlined above, will allow you to cover the chapters faster and increase your retention.

Take a five or ten minute break between each break to give your brain a chance to absorb and categorize the information.

I believe the more you study and understand taxation the more you will enjoy the subject. Individual taxation is a subject you will encounter yearly the rest of your working life even if you do not become an accounting practitioner.

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.

.4.2 Discussion Topics =

Your first post is due by Tuesday each week. Waiting until Friday 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. 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. We will have Discussion Topics every week of the course. 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 to support your thesis.

More than the minimum requirements will earn additional credit. It is possible to earn bonus points by posting extra, meaningful and well researched postings.

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 documents are to be included in 1 WORD Document on separate pages.

The Tax Research process starts on page 2-23 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, ie. **Sec 179 depreciation**. This will allow me to see how your research was conducted.

You can find tax information on line to help you narrow the subject.

Remember that you must reach a conclusion supported by tax law during your tax research which will be conveyed to your client in the Client Letter. Your Tax File Memorandum 2 must contain all of your research findings, properly cited, 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.

Tax research will be conducted online and utilizing the Checkpoint – Tax and

Accounting data base maintained by the library. At least two(2) authorities found in the Checkpoint data base should be cited in each detailed Tax File Memorandum. Ensure you cover the research and provide an authoritative basis for an opinion.

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.

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 presentation. Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. All issues are identified, citations are accurate, and conclusion is on point.	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, grammar, word usage, and punctuation. Proficient use of proper APA citation format. Few sources properly identified and presented.	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 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	Limited issue identification and presentation in logical order. Writing occasionally fragmented with very weak considerations for presentation. Details may be missing, disjointed, or inapplicable. 7 or more errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. Poor writing skills.

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.

5.0 Grading Criteria Rubric and Conversion

	POINTS	GRADE
Quizzes (25 points each)	200 (20%)	A=900-1000
Exams (60 points each)	480 (48)	B= 800-899
Discussion Topics(20 each)	160 (16%)	C= 700-799
Research Problems(RP1 25, RP2 60, RP3 75 points)	160 (16%)	D= 600-699
		F=Below 600
TOTAL	1,000 (100%)	

6.0 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	06/04	<p>Course Welcome, Introduction, and Expectations</p> <p>READ AND UNDERSTAND THE ENTIRE SYLLABUS</p> <p>Discussion Topic 1 Chapter 1 & 2 Q1ch 1, 2 EXAM 1</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 Checkpoint-Tax and Accounting(Thomas Reuters) Research Database Familiarization Click on Library Click on Online Databases then Click on Checkpoint-Tax and Accounting Complete all necessary tutorials to enable you to accomplish tax research in Thomas Reuters Checkpoint..</p>
2	06/11	<p>Discussion Topic 2 Chapter 3 Q2ch3 EXAM 2</p>	
3	06/18	<p>Discussion Topic 3 Chapter 4 Q3ch4 Research Problem 1 EXAM 3</p>	
4	06/25	<p>Discussion Topic 4 Chapter 5 & 6 Q4c5&6 EXAM 4</p>	
5	07/02	<p>Discussion Topic 5 Chapter 7 Q5ch7 EXAM 5</p>	
6	07/09	<p>Discussion Topic 6 Chapter 8 Q6ch8 Research Problem 2 EXAM 6</p>	
7	07/16	<p>Discussion Topic 7 Chapter 9</p>	

		Q7ch9 EXAM 7	
8	07/23	Discussion Topic 8Chapter 10 Q8ch10 EXAM 8	ALL ASSIGNMENTS DUE ON THURSDAY.

Import University Dates:

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January 2018

January 2, (Tuesday) Winter Break Ends

January 2, (Tuesday) Priority Deadline for Admissions applications

January 5, (Friday) VA Certification Request Priority Deadline

January 11, (Thursday) Convocation

January 12, (Friday) Tuition and Fee payment deadline (16 week & 1st 8 week)

January 15, (Monday) Martin L. King Jr. Day

January 16, (Tuesday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (16 week & 1st 8 week)

January 16, (Tuesday) Classes Begins

January 18, (Thursday) ADD/DROP/LATE REGISTRATION ENDS (16 week & 1st 8 week)

January 23, (Tuesday) Last day to drop 1st 8-week classes with no record

January 31, (Wednesday) Last day to drop 16 week classes with no record

February 2018

February 2, (Friday) Priority Deadline to Submit Graduation Application

February 9, (Friday) Last day to drop a 1st 8-week class with a Q or withdraw with a W

February 15, (Thursday) Last day to apply for Clinical Teaching

February 23, (Friday) Student End of Course Survey Opens (1st 8-Week Classes)

March 2018

March 1, (Thursday) Deadline to submit application to Teacher Education Program

March 2, (Thursday) Deadline to Submit Graduation Application for Ceremony Participation

March 9, (Friday) 1st 8 week classes end

March 9, (Friday) Deadline for Admissions applications

March 11, (Sunday) Student End of Course Survey Closes (1st 8-Week Classes)

March 12, (Monday) Spring Break Begins

March 12, (Monday) 1st 8-week grades from faculty due by 3pm

March 15, (Thursday) Tuition and Fee Payment Deadline (2nd 8-week classes)

March 16, (Friday) Spring Break Ends

March 19, (Monday) 2nd 8 week begins

March 19, (Monday) Summer Advising Starts

March 19, (Monday) Class Schedule Published

March 19, (Monday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (2nd 8-week classes)

March 21, (Wednesday) ADD/DROP/LATE REGISTRATION ENDS (2nd 8-week classes)

March 27, (Tuesday) Last day to drop 2nd 8-week classes with no record

March 30, (Friday) Last day to drop a 16-week course with a Q or withdraw with a W

April 2018

April 1, (Sunday) GRE/GMAT scores due to Office of Graduate Studies

April 2, (Monday) Scholarship Deadline

April 2, (Monday) Registration begins

April 5, (Thursday) Priority Deadline for International Student Admission Applications

April 13, (Friday) Last day to drop a 2nd 8-week class with a Q or withdraw with a W*

April 13, (Friday) Deadline for submission of final committee-edited theses with committee approval signatures to

Office of Graduate Studies

April 27, (Friday) Student End of Course Survey Opens (16 Week and 2nd 8-Week Classes)

May 2018

May 7-11, Finals Week

May 11, (Friday) Last day to file for Degree Conferral (Registrar's Office)(\$20 Late Application Fee applies)

May 11, (Friday) Spring Term Ends

May 11, (Friday) Last day to withdraw from the university (16 week and 2nd 8 week classes)

May 11, (Friday) Last day to apply for \$1000 Tuition Rebate for Spring graduation (5pm)

May 12, (Saturday) Commencement Ceremony Bell County Expo Center 7:00 p.m.

May 13, (Sunday) Student End of Course Survey Closes (16 Week and 2nd 8-Week Classes)

May 14, (Monday) Minimester begins

May 15, (Tuesday) Last Day to clear Thesis Office

May 5, (Tuesday) Final grades due from faculty by 3pm (16 week & 2nd 8 week)

May 21, (Monday) Priority Deadline for Admissions applications

May 25, (Friday) VA Certification Request Priority Deadline

May 28, (Monday) Memorial Day

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 Department 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 Department 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].

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 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 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-4pm Monday-Thursday during the summer with online hours available Monday-Thursday from 6:00-9:00pm. 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](#) at [<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. 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 University Writing Center is here to help!

If you have any questions about the University Writing Center, 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].

Instructor's Personal Statement

The skills that you acquire in this course will benefit you your entire career. Tax skills are utilized every day by 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., If an office visit is necessary you can make an appointment.

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 35 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.

Remember:

Studying ENOUGH earns you the grade you set as your goal.

Studying A LOT, is everything short of studying ENOUGH.