

ONLINE - Federal Tax Accounting I - 80454 - ACCT 4305 - 110

Fall 2020

Aug. 24 – Dec. 11

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

This is a 100% online course, and uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA
Office: 323 C
Email: ritterd@tamuct.edu
(Utilize Canvas Messages for course communications)
Office Hours: Online, I will check email and messages several times a day.

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.

WARRIOR SHIELD

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

Warrior Shield 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 Warrior Shield through their myCT email account.

Connect to Warrior Shield by [911Cellular](https://portal.publicsafetycloud.net/Account/Login) [<https://portal.publicsafetycloud.net/Account/Login>] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COVID-19 SAFETY MEASURES

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, Texas A&M University-Central Texas has adopted policies and practices to minimize virus transmission. All members of the university community are expected to adhere to these measures to ensure their own safety and the safety of others. Students must observe the

following practices while participating in face-to-face courses, course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.) and co-curricular programs:

- Self-monitoring—Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction. Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities.
- Face Coverings— Face coverings must be worn inside of buildings and within 50 feet of building entrances on the A&M-Central Texas Campus. This includes lobbies, restrooms, hallways, elevators, classrooms, laboratories, conference rooms, break rooms, non-private office spaces, and other shared spaces. Face coverings are also required in outdoor spaces where physical distancing is not maintained. The university will evaluate exceptions to this requirement on a case by case basis. Students can request an exception through the Office of Access and Inclusion in Student Affairs.
 - If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office of Student Conduct. Additionally, the faculty member may choose to teach that day's class remotely for all students.
- Physical Distancing—Physical distancing must be maintained between students, instructors, and others in the course and course-related activities.
- Classroom Ingress/Egress—Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Leave classrooms promptly after course activities have concluded. Do not congregate in hallways and maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
- The university will notify students in the event that the COVID-19 situation necessitates changes to the course schedule or modality.

COURSE INFORMATION

Course Overview and description:

ACCT 4305. Federal Tax Accounting I. 3 Credit Hours.

Study current income tax law and regulations with special emphasis on income tax legislation, treasury and court decisions, departmental rulings, income tax problems and returns, social security, and self-employment taxes. Prerequisite(s): [ACCT 2301](#) and junior standing. Credit for both [ACCT 4305](#) and [FIN 4305](#) will not be awarded.

This class will use CengageNowv2 (CNOWv2) and the ancillaries that come with the ebook.

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

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

Online assignments are assigned each week, including WEEK 1

Course Objective:

Student Learning Outcomes:

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 non-accountable 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

Required Reading and Textbook(s):

South-Western Federal Taxation 2020
Comprehensive Volume
Maloney, Raabe, Young, Nullen, Hoffman
ISBN-13:978-0-357-10914-4
ISBN-10: 0-357-10914-7

COURSE REQUIREMENTS

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.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the homework and quizzes and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

Homework is assigned for each chapter. There is no time limit on the homework and you may submit as many times as you like before class time in the Week due. Quizzes may be submitted 3 times with the highest quiz grade being recorded. Plan to spend 5 or more hours per homework assignment.

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

You have 5 days to challenge questions on the exam.

Please send me your answer and the reason you chose the answer that you chose.

Provide the 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.

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

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

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

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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.

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4.2 Research Problems

Tax Research Assignments (Deliverables)–

All Tax Research Assignments require both a Tax File Memorandum and a Client Letter, illustrated in chapter 2. Both documents are to be included in 1 WORD Document on separate pages.

The Tax Research process starts on page 2-20 at 2.3. Exhibit 2.9 and 2.10 show the Tax File Memorandum, and Exhibit 2.10 is a sample Client Letter.

Multiple authorities found in tax research data bases 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 &	All issues are identified and	Issues are presented in an	Most issues are presented in a	Limited issue identification

<p>Writing Standards <i>Student produces logical, coherent, and well-structured writing.</i></p>	<p>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.</p>	<p>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.</p>	<p>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</p>	<p>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.</p>
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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.

4.3 Discussion Topics –

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 each week. 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 3 class member's responses with a comment or question. At least 4 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. 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):

Grading Criteria Rubric and Conversion

	POINTS	GRADE
Quizzes (10 points each chapter)	120 (12%)	A=900-1000
Homework(20 points each chapter)	120 (12%)	B= 800-899
Exams (200 points each)	600 (60%)	C= 700-799
Discussion Topics(10 each)	80 (8%)	D= 600-699
Research Problems(RP1 40, RP2 40points)	80 (8%)	F=Below 600
TOTAL	1,000	

Posting of Grades

Grades for will be posted to the Canvas Grade Book within 1 week.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

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

WEEK	DATE	TOPIC	ASSIGNMENTS
1	08/24	<p>READ AND UNDERSTAND THE ENTIRE SYLLABUS</p> <p>Chapter 1</p> <p>Intro. Q1ch1</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 thoroughly. If you do not understand something please contact me.</p>

		<p>Homework Ch1</p> <p>Discussion Topic 1</p> <p>Proctorio Quiz (PQ)</p>	<p>Complete Checkpoint-Tax and Accounting(Thomas Reuters) Research Database Familiarization</p> <ul style="list-style-type: none"> - 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>The Proctorio Quiz is a 10 point bonus quiz to ensure that you can take the exams under proctorio.</p>
2	08/31	<p>Discussion Topic 2 Chapter 2 Q2ch2 Homework Ch2</p>	
3	09/07	<p>Discussion Topic 3 Chapter 3 Q3ch3 Homework Ch 3</p>	
4	09/14	<p>Discussion Topic 4 Chapters 4 Q4ch4 Homework Ch 4</p>	
5	09/21	<p>Discussion Topic 5 Chapter 5 Q5ch5 EXAM 1 (CH 1-4) Homework Ch 5</p>	<p>Exam 1 available between 7:00pm and 10:00pm on Thursday. Exam is 90 minutes and must be completed before 10:00pm.</p>
6	09/28	<p>Discussion Topic 6 Chapter 6 Q6ch6</p>	

		Homework Ch 6	
7	10/05	Discussion Topic 7 Research Problem 1	
8	10/12	Chapter 7 Q7ch7 Homework Ch 7	
9	10/19	Discussion	
10	10/26	Topic 8 Chapter 8 Q8ch8 Homework Ch 8	
11	11/02	EXAM 2 Ch 5-8	Exam 2 available between 7:00pm and 10:00pm on Thursday. Exam is 90 minutes and must be completed before 10:00pm.
12	11/09	Research Problem 2 Q9ch9 Discussion Topic 9 Homework Ch 9	
13	11/16	Chapter 10 Q10ch10 Discussion Topic 10 Homework Ch 10	
14	11/23	Chapter 11 Homework Ch 11 Q11ch11	

15	11/30	Chapter 12 Homework Ch 12 Q12ch12	
16	12/07	Final EXAM	FINAL (Comprehensive) available between 7:00pm and 10:00pm on Thursday. Exam is 120 minutes and must be completed before 10:00pm.

Important University Dates

<https://www.tamuct.edu/registrar/academic-calendar.html>

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email 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.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

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 the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed95b9-f2be-45f3-a37d-46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2Fsubmit%2FForm%2Fstart%2F53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty 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. Once you submit the completed 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, working with others in an unauthorized manner, 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 referred 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.

For more [information regarding the Student Conduct process](#),
[<https://www.tamuct.edu/student-affairs/student-conduct.html>].

If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

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, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://tamuct.instructure.com/courses/717) Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

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 [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) [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](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, 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, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors will return at the Tutoring Center in Warrior Hall, Suite 111 in the Fall 2020. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, or have any other question, contact Academic

Support Programs at (254) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@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 online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

University Writing Center

The University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free service open to all TAMUCT students. For the Fall 2020 semester, all services will be online as a result of the COVID-19 pandemic. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours online Monday thru Thursday from 6:00-9:00 p.m. The UWC is also offering hours from 12:00-3:00 p.m. on Saturdays.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. 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. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. 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!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WCOonline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

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) [http://tamuct.libguides.com/index].

For Fall 2020, all reference service will be conducted virtually. Please go to our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours.

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).

INSTRUCTOR POLICIES.

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 40 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.

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