



ACCT 4305 -110 FEDERAL TAX ACCOUNTING I
Fall 2022 (16 Weeks, blended course)
Texas A&M University-Central Texas

COURSE DATES: Aug 22 – Dec 9, 2022

MODALITY: This is a *blended course* and will meet face to face and online. The course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

LOCATION: Founders Hall 311, 2:00 p.m. – 3:15 p.m. on Tuesday (see more detail in “Course Complete Calendar” section)

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Ran Li, Ph.D., CPA, CGMA

Office: 323E

Phone: Cell: (315)262-6416 (text only- pls list your class number and your name in your text)

Email: ran.li@tamuct.edu (preferred email)

Office Hours: Office hours are after each class and by appointment only.

Student-instructor interaction

My preferred communication way is via the TAMUCT email system, which I check several times a day during the week, and usually once a day on weekends. I will attempt to respond within 24 hours during the week and within 36 hours during the weekend. In the subject line of your email, please provide the course information “**ACCT-4305**”. If your concern needs immediate attention, text me at 315-262-6416, which is my cell phone. Remember, practice good communication skills (spelling and grammar).

I highly recommend that you take the time to communicate with me by email or come to my office, and this will be beneficial to both of us. The more we communicate, the more we build up trust and talk more!

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

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
 - o [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp]
2. Launch the app and enter your myCT email address (e.g., {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

For updates on COVID information, please monitor the University [website](https://www.tamuct.edu/covid19/)
[https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description

ACCT 4305. Federal Tax Accounting. 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 McGraw-Hill Connect ancillaries.

This is a 16-week blended course, you must budget your time wisely and accomplish work in advance so that your submissions will be on time.

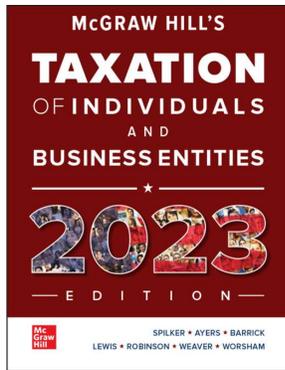
Ass assignments, Discussion Topics, Homework, Quizzes, Exams and other assignments will be accessed and submitted in the class WEEK Module in Canvas.

Course Objective

Learning Objectives are listed on the first page of each chapter.

Required Reading and Textbook(s)

1. McGraw Hill's Taxation of Individuals and Business Entities, 2023 Edition, 14th Edition, by Spilker, Ayers, Barrick



ISBN 978-1-265-79029-5 (bound edition)

MHID 1-265-79029-9 (bound edition)

ISBN 978-1-265-61066-1 (loose-leaf edition)

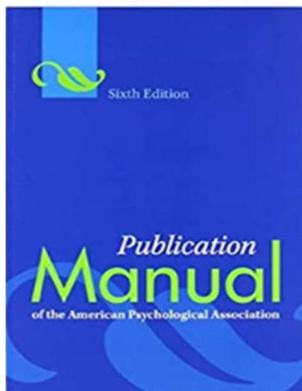
MHID 1-265-61066-5 (loose-leaf edition)

McGraw Hill's "Connect" access is mandatory

We will be using the text in addition to an online learning assessment website called "Connect" offered by the textbook publisher, McGraw Hill. Connect includes the online e-book version of the text, in addition to homework assignments, interactive assessments, and end-of-chapter study material. The e-book version of the text is accessible online only. Please go to Canvas>Modules>Course Information> "Student Registration Detail." You will find the registration link in the PDF file, and a video to tutorial how to register Connect and purchase eBook with different options. Connect registration date starts from 8/22/2022.

This textbook is used for both ACCT 4305- Federal Tax Accounting I (fall semester) and ACCT 4306- Federal Tax Accounting II (spring semester). Student may purchase access to McGraw Hill "Connect" access code for one academic year for both courses.

2. Publication Manual of the American Psychological Association 6th Edition American Psychological Association Softcover, ISBN-13 978-143805615



COURSE REQUIREMENTS

Participation is essential to enhancing each student's awareness of 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.

Grading Criteria Rubric and Conversion

The grade weights and a discussion of each of the grad categories are provided below. We will be utilizing the grade book within the Canvas system; frequent feedback can help to diagnose and correct deficiencies.

SmartBook Assignment (Connect)	26%	260 points
Homework Assignment	13%	130 points
Chapter Assessment	13%	130 points
Discussion	18%	180 points
Exams (Week 5 and Week 11)	20%	200 points
Final Exam – IRS VITA Program - Basic Exam	10%	100 points
Total	100%	1000 points

Assignments and Quizzes

There will be one SmartBook assignment, one Homework Assignment and one Chapter Quiz (assessment) for each chapter. *Assignments (SB assignment and HW assignment) are generally due on Saturday at 11:00 p.m.* The assignments are designed to understand the essential concepts when reading the chapters. You will receive the full points from assignment as long as you complete all of the questions right after reading the textbook. And the answer key is open to you automatically through McGraw Hill. help you prepare for the exams. Quiz is designed to enhance to master the essential concepts, and you will have *two attempts* at each quiz. The quiz generally has 20 MC or true or false questions, and *due on Sunday no later than 11:00 p.m.*

Exams

The course includes three equally weighted examinations. Material which will be covered on each exam is provided in prior chapters' topics identified, class discussions, and assessments/quizzes. Generally, I will give 2 or 3-day exam windows, and the actual exam will be timed to complete in 90 - 120 minutes, depending on the difficulty level. Exam window generally closes at 11:00 p.m. on the due date.

Discussions

Discussion questions will be presented for each module weekly on Canvas, and generally are due on Thursday at 11:00 p.m.

IRS Volunteer Income Tax Assistance (VITA) Program – Basic Exam

The IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs offer free basic tax return preparation to qualified individuals. The VITA program has operated for over 50 years. VITA sites offer free tax help to people who need assistance in preparing their own tax returns, including people who generally make \$58,000 or less; persons with disabilities; and limited English-speaking taxpayers...

See more VITA program from the website: <https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>

We will introduce VITA program into accounting classroom, train and instruct each student to participate and pass IRS VITA program basic exam. Once you pass the exam, you will receive the certificate from IRS. See the timeline at “Course Complete Calendar” session.

Grade Equivalents	
Percentage	Letter grade
90.0 - 100%	A
80.0 - 89.9%	B
70.0 - 79.9%	C
60.0 - 69.9%	D
59.9 or less	F

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by the Texas A&M University-Central Texas Catalog to provide a classification of grades. *“The grade of “A” is given for outstanding achievement to a relatively small number of excellent scholars. The grade of “B” represents good achievement. The grade of “C” is given for average achievement and the grade of “D” for poor but passing work. The grade of “F” denotes failure and is governed for unsatisfactory work.”*

COURSE OUTLINE AND CALENDAR

Discussion is due on Thursday at 11:00 p.m.; Assignment is due on Saturday at 11:00 p.m.; Quiz is due on Sunday at 11:00 p.m.

Weeks	F2F Class* (Tue)	Topics	Tasks	Due date
1	8/23	Self-Introduction (Online - in Canvas); Go through Syllabus; Log in McGraw Hill "Connect"; Checkpoint-Tax & Accounting (Thomas Reuters) Research Database Familiarization; Intro IRS VITA Tax Program and all students will be instructed to participate in the IRS VITA basic exam; Read and study Chapter-1 (Material is in Canvas)	Discusson-1 (Canvas); Self-Introduction	8/25 (Thu)
			Assignment-1	8/27 (Sat)
			Quiz-1	8/28 (Sun)
2	8/30	Read: Chapter 2	Discussion-2	9/1 (Thu)
			Assignment-2	9/3 (Sat)
			Quiz-2	9/4 (Sun)
3	9/6	Read: Chapter 3	Discussion-3	9/8 (Thu)
			Assignment-3	9/20 (Sat)
			Quiz-3	9/11 (Sun)
4	9/13	Read: Chapter 4	Discussion-4	9/15 (Thu)
			Assignment-4	9/17 (Sat)
			Quiz-4	9/18 (Sun)
5	X	Exam-1 (Ch 1-4); Read: Chapter 5	Exam-1 available between 12:00 a.m. on Tuesday, and closes at 11:00 p.m. on Thursday. Actual 90 minutes with time clock.	9/22 (Thu)
			Discussion-5	9/22 (Thu)
			Assignment-5	9/24 (Sat)
			Quiz-5	9/25 (Sun)
6	9/27	Read: Chapter 6	Discussion-6	9/29 (Thu)
			Assignment-6	10/1 (Sat)
			Quiz-6	10/2 (Sun)
7	10/4	Read: Chapter 7	Discussion-7	10/6 (Thu)
			Assignment-7	10/8 (Sat)
			Quiz-7	10/9 (Sun)
8	10/11	Read: Chapter 8	Discussion-8	10/13 (Thu)
			Assignment-8	10/15 (Sat)
			Quiz-8	10/16 (Sun)
9	10/18	Read: Chapter 9	Discussion-9	10/20 (Thu)
			Assignment-9	10/22 (Sat)
			Quiz-9	10/23 (Sun)
10	10/25	Read: Chapter 10	Discussion-10	10/27 (Thu)
			Assignment-10	10/29 (Sat)
			Quiz-10	10/30 (Sun)
11	X	Exam-2 (Ch 5-10)	Exam-2 available between 12:00 a.m. on Tuesday, and closes at 10:00 p.m. on Thursday.	11/3 (Thu)
12	11/8	Read: Chapter 11	Discussion-11	11/10 (Thu)
			Assignment-11	11/12 (Sat)
			Quiz-11	11/13 (Sun)
13	11/15	Read: Chapter 12	Discussion-12	11/17 (Thu)
			Assignment-12	11/19 (Sat)
			Quiz-12	11/20 (Sun)
14	X	Online Training of VITA program & TaxSlayer Software - Videos	Register in IRS Link & Learn Website; Take <u>Volunteer Standards of Conduct Exam</u> ; Take <u>Intake/Interview and Quality Review Exam</u> ;	11/28 (Sun)
		Read: Chapter 13	Assignment-13	12/3 (Sat)
			Quiz-13	12/4 (Sun)
16	X	Final Exam: IRS VITA Tax <u>Basic Exam</u> . Pass IRS <u>Advance Exam</u> will be awarded bonus of 10% performance		12/8 (Thu)

* It is optional for students to show up in the classroom on the specific days; however, the instructor will be there.

X - Online only.

Important University Dates

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

TECHNOLOGY REQUIREMENTS AND SUPPORT

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.**

Log on 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 meets the minimum computing requirements, plus a 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.

COBA LEARNER ACCESS AND SUCCESS: This website has been specially designed to provide “one-stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services, and many helpful videos. Check it out and bookmark it, it will be very useful: COBA Learner Access and Success (<https://www.tamuct.edu/coba/coba-learners.html>)

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

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 Warrior Center for Student Success, Equity, 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]

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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. When in doubt about 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), [https://www.tamuct.edu/student-affairs/student-conduct.html].

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

Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpId=https://eis-prod.ec.tamuct.edu:443/samlssso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%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 a 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.

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant, experiencing

pregnancy-related conditions, and/or parenting. In accordance with requirements of Title IX and related guidance from the 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/pregnant-and-parenting-students.html) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.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, both virtually and in person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or are in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [https://tutormatchingservice.com/TAMUCT] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from 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 for writing support. Access Tutor.com through Canvas.

University Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments/?g=6956) [https://tamuct.libcal.com/appointments/?g=6956]. 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]

University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University-Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

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!

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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

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 Wellness and 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/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, please make a referral to the Behavioral Intervention Team. Referring to your concern shows you care. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online

[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) website for more information [https://www.tamuct.edu/bit]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

INSTRUCTOR POLICIES

Professional-level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

NOTE #1: Requests for *Incomplete Grades*: Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has to be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #2: Questions concerning one's grade on a particular task (e.g., test, project) should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

NOTE #3: Late Submissions/Resubmissions: Students have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last-minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. Extensions on assignments will be considered only if they are requested at least 48 hours before the due date of the assignment under question. After the fact, extensions will not be granted. If you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

NOTE #4: Changes to Syllabus: A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus it may become necessary to make specific changes to

facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

Copyright Notice

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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