Taxation Procedures for Individuals
ACNT. 1277. 62430
Spring Semester – 2016 (Winter Session 2015-16)
December 21, 2015 to February 19, 2016

Professor: Michael Joseph Tydlaska
Email: mtydlaska@dcccd.edu
Office Phone Number: 214.860.8590
Office Number: W-222
Office Hours: By appointment only
Meeting Days & Time: Online Course
Room Number: Online course – eCampus.dcccd.edu
Credit Hours: 3 Semester Credit Hours

Division: Business, Computers, Mathematics and Technical Programs
Office Hours: 8:00 AM CST to 5:30 PM CST (Monday, Tuesday, Wednesday and Thursday)
8:00 AM CST to 4:00 PM CST (Friday)
Office Phone: 214.860.8848
Office Location: W-210

Course Description: Federal income tax concepts relating to individuals and sole proprietorships. Topics include understanding the appreciation of basic tax concepts and their application of tax law in areas of compensation planning, investment planning, tax shelters and current developments relating to the individual taxpayer. This course is for students who possess a Bachelor’s degree and is part of the Certificate in Professional Accountancy.

Course Pre-requisites: ACNT 1372 or ACNT 1373 or equivalent

Course Materials/Supplies Needed
Authors – Bandy, Ford, Fowler, Gardner, Joseph, Hulse, Luna, Henderson and Schadewald
Publisher: Pearson
ISBN: 978-0-1338-2214-4

Student Learning Outcomes

- Identify the objectives and structure of the Federal individual income tax system
- Understand the basic principles of individual income taxation
- Understand the basic principles of business taxation as it applies to sole proprietorships
- Determine the tax consequences of property transactions
- Explain relevant tax concepts
- Understand the ethics and responsibilities of tax practice
- Demonstrate an understanding of the Internal Revenue Service Code
- Identify tax issues

**Evaluation Procedures:**

14 Chapter Homework Assignments a 2.5% each = 35%
Comprehensive Tax Return Problem = 10%
3 Online Quizzes at 5% each = 15%
Comprehensive Final Exam = 40%

**My Pearson Lab Chapter (My Accounting Lab) Homework Assignments:***

There are various chapter assignments that are required in My Pearson Lab (My Accounting Lab). Some Chapter assignments will have various parts. These are assignments for the most part are exercises and problems that are directly from the textbook. However the values may be different. The instructions to each assignment is very detailed in My Perason Lab (My Accounting Lab). Each chapter and part may have different point values but each chapter combined are weighted equally for the final average.

*Each student is required to purchase a permanent access code to My Pearson Lab Business Communication. The failure to purchase the access code will result in an automatic ‘F’ in the course. The purchase of the access code does not guarantee one to pass the course. Each student may begin the course with a temporary access code. However, each student is required to purchase a permanent access code. No student will be permitted to enroll in My Pearson Lab Business Communication after December 28, 2015. A student will fail the course with an automatic ‘F’ for not enrolling in My Pearson Lab Business Communication by December 28, 2015.*

**Comprehensive Tax Return:** The comprehensive tax return is an individual assignment. The tax return is to be completed on 2014 or 2015 tax return software. The tax return is to be converted to a pdf format. The tax return will cover most of the material from Chapters 1 to 12 covered in the course. See the course website at ecampus.dcccd.edu for more information.

**Online Quizzes:** There are three online quizzes. Each quiz is timed and requires the utilization of Respondus LockDown Browser. You are required to install Respondus LockDown Browser. You need to contact technical support for assistance at 972.669.6402. There is one attempt on each quiz. The quizzes will be available during a 48-hour window of opportunity for you to complete. See ecampus.dcccd.edu for more information.

**Comprehensive Final Examination:** The comprehensive final examination is on February 19, 2016 from 6:30 PM CST to 9:30 PM CST. The final examination is proctored. I, Michael Joseph Tydlaska will proctor the comprehensive final examination. The date and time is fixed and not flexible. There is not another date or another time to complete the final exam. **The comprehensive final examination is open book. The only textbook permitted is the required textbook for the course. Notes are not permitted. Therefore if you need to utilize any notes you need to make notes in the textbook. You are not permitted to create posted tabs in the textbook. The markings must be in the textbook without any reference such as post-it-tabs and post-it-notes.** You will be furnished a calculator and an answer sheet (scantrons or other answer format).
You are required to bring an official government identification card with a photo to take the exam. A college identification card is NOT acceptable.

**Instructor Attendance Policy:**
There is not an attendance policy for the course. The course is an online course. It is recommended that you sign online each day to the course on blackboard at eCampus.dcccd.edu. It is imperative that you check the announcements page each time you sign on. The due dates for all assignments will be posted in blackboard. Blackboard is the Learning Management Systems for Mountain View College. The Uniform Resource Locator for Blackboard is eCampus.dcccd.edu

**Grading Scale:**
There is not a curve or grading adjustment in the course. There is **NO** rounding of grades.

- 90% to 100% = A
- 80% to 89.9999% = B
- 70% to 79.9999% = C
- 60% to 69.9999% = D
- 59.9999% and below = F

Do not ask for grades and do not state you need a certain grade or need to pass the course for any reason. Those reasons are not valid. There is not any extra credit assignments therefore do not ask for extra credit work.

**Late Work Policy:** Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date. Completing the homework does not guarantee you a 100% on the assignments. The assignments are graded for accuracy.

**Makeup Exam Policy:** There are no make-up quizzes. There is no make-up homework. If you miss a homework assignment the grade is automatically a ‘0’.

**College Sponsored Events:** If you are in any College sponsored events you are required to notify me the first week of class.

**Electronic Devices:** It is your responsibility to have access to the Internet. The college does not purchase Internet access for you to complete your work off campus. It is best to have a high speed Internet such as DSL, Cable or Fiber Optics. **A dial up Internet connection will not be sufficient for the course.**

**Certification Procedures:** To be certified for the course you are required to complete the ‘Certification Quiz’ and obtain a 100%. There are unlimited attempts for you to achieve 100%. The deadline to complete the ‘Certification Quiz’ is **December 27, 2015** by 6:00 pm CST. If you do not complete the Certification Quiz by **December 27, 2015** before 6:00 PM CST with a 100% you will not be certified for the course. The official census date for 2016SP-ACNT-1277-62430 is December 28, 2015 however you must complete the certification quiz by December 27, 2015 no later than 6:00 PM CST due to the holidays.

**The withdraw date for this class is February 4, 2016.** You must withdraw from the course are your discretion. I cannot withdraw a student from a course.
**Academic Dishonesty:**
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.

* Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/catalog/ss/code.cfm.

**Institution Policies:** Please visit http://www.mountainviewcollege.edu/.... For a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Honesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan.

**Course Topics Covered**

Chapter 1: An Introduction to Taxation  
Chapter 2: Determination of Tax  
Chapter 3: Gross Income: Inclusions  
Chapter 4: Gross Income: Exclusions  
Chapter 5: Property Transactions: Capital Gains and Losses  
Chapter 6: Deductions and Losses  
Chapter 7: Itemized Deductions  
Chapter 8: Losses and Bad Debt  
Chapter 9: Employee Expenses and Deferred Compensation  
Chapter 10: Depreciation, Cost Recovery, Amortization and Depletion  
Chapter 11: Accounting Periods and Methods  
Chapter 12: Property Transactions: Nontaxable Exchanges  
Chapter 13: Property Transactions: Section 1231 and Recapture  
Chapter 14: Special Tax Computation Methods, Tax Credits and Payment of Tax
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<tr>
<th>Institutional Policies</th>
<th>Mountain View College Syllabi Information</th>
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<tbody>
<tr>
<td><strong>Stop Before You Drop</strong></td>
<td>For students who enrolled in college level courses for the first time in the Fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career, unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a &quot;W.&quot; Therefore, please exercise caution when dropping courses in any Texas Public Institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access: <a href="https://econnect.dcccd.edu/eConnect/droppingfacts.html">https://econnect.dcccd.edu/eConnect/droppingfacts.html</a></td>
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<td><strong>Withdraw Policy</strong></td>
<td>If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). Failure to do so will result in your receiving a performance grade, usually an “F.” If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped.</td>
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<td><strong>Repeating a Course</strong></td>
<td>Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at: <a href="http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx">http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx</a></td>
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<td><strong>Financial Aid</strong></td>
<td>Financial Aid <strong>will not</strong> be granted to students who have been certified as not attending by the certification date. In lecture classes, students must attend class prior to the certification date. Online students should follow the certification procedures as noted within the class syllabus. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy. If you are receiving financial aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds.</td>
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<td><strong>Academic Dishonesty</strong></td>
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<td><strong>ADA Statement</strong></td>
<td>Mountain View College and the Office of Special Services are committed to upholding the laws and the spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) signed in 1990.</td>
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<td><strong>Religious Holidays</strong></td>
<td>Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.</td>
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<td><strong>Campus Emergency Operation Plan and Contingency Plan.</strong></td>
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<td>Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at: <a href="http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx">http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx</a>.</td>
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**Contingency Plan:** Mountain View College has developed an Instructional Contingency Plan for Temporary College Closing for On-Campus Courses. Please discuss this contingency plan with your instructor. For distance learning courses, your instructor will use email to contact students in the event of extended technology downtime. To assure work in the class continues, it is important for all students to have an accurate email address recorded in both eCampus and eConnect.

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<th><strong>Disclaimer Reserving Right to Change Syllabus</strong></th>
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