FEDERAL INCOME TAX: INDIVIDUAL
ACNT. 1331. 63430
Spring Semester - 2016
January 20, 2016 to March 12, 2016

Professor: Michael Joseph Tydlaska
Email: mtydlaska@dcccd.edu
Office Phone Number: 214.860.8590
Office Number: W-222
Office Hours: 10:00 AM to 11:00 AM on Tuesday and Thursday and
2:00 PM to 3:00 PM on Tuesday and Thursday

Meeting Days & Time: Online Course – No Classroom Meeting
Room Number: W-228
Credit Hours: 3 Semester Credit Hours

Division: Career and Technology Education
Office Hours: 8:00 AM CST to 6:00 PM CST (Monday, Tuesday, Wednesday and Thursday)
8:00 AM CST to 5:00 PM CST (Friday)
Office Phone: 214.860.8848
Office Location: W-210

Course Description: A study of the federal tax law for preparation of individual income tax returns. This
course is cross-listed as ACNT 1431. The student may register for either ACNT 1331 or ACNT 1431 but may
receive credit for only one of the two. (3 Lec.)

Course Pre-requisites: None

Course Materials/Supplies Needed
“Taxation of Individuals and Business Entities” with Connect Plus
Edition: 7th Edition
Authors: Spilker, Ayers, Barrick, Outslay, Robinson, Weaver and Worsham
Publisher: McGraw-Hill Education
ISBN: 978-1-259-33487-0

Note: The ISBN is for the textbook only and does not include Connect Plus.

Connect Plus is required for the course. The failure to purchase a permanent access code not a temporary
access code will result in an automatic ‘F’ in the course regardless of your overall average. The Mountain View
College Bookstore has the Connect Plus Access Stand-Alone which includes an electronic textbook. That is
acceptable for the course.
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
- Explain and determine the tax consequences associated with retirement savings and deferred compensation plans
- Understand the tax consequences of home ownership

**2016SP-ACNT-1331-63430 Federal Income Tax: Individual is Not an Upper Division Accounting course as defined by the Texas State Board of Public Accountancy. The course is for students pursing an associate’s degree.**

**Evaluation Procedures:**
Connect Plus Chapter Homework Assignments = 55%
Quizzes at 5% each = 15%
Comprehensive Final Exam at 30%

**Connect Plus Chapter Homework Assignments:**
There are eleven Connect Plus Chapter Homework Assignments. Each chapter is valued at 5% or 5 points of the overall grade. Each chapter has various assignments and has different point values. The total point values of all assignments added up will count 55% of the overall average. Each student is required to purchase a permanent Connect Plus Access Code. *A student will fail the course automatically if he or she does not purchase a permanent access code regardless of his or her average.* The purchase of a permanent access code does not guarantee a passing grade. The assignments are individual assignments. The answers to the assignments will be released after the due date. Late assignments are not accepted.

**Quizzes:**
There are three on-line quizzes. Each quiz is valued at 5% or 5 points of the overall grade. The quizzes are timed utilizing Respondus LockDown Browser. There is one attempt on each quiz. You will be given a five-day period to complete the quizzes. When you start the quiz you must complete the quiz within the time limit. The quiz must be completed utilizing Respondus LockDown Browser. You must install this on your computer. I do not install it for you. If you need support please call ecampus support at 972.669.6402.

**Comprehensive Final Exam:**
The comprehensive final exam is mandatory and not optional. The final exam will be comprehensive and cover all the chapters – Chapter 1, 2, 3, 4, 5, 6, 7, 8, 9, 13 and 14. The final exam will consist of multiple-choice questions, short answer questions and problems. Textbooks and notes are not permitted on the final exam. There is not a make-up comprehensive final exam.
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 79.99999% = C  
60% to 69.99999% = D  
59.99999% 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.

Grade Protest:
You must protest any grade result within two weeks of any work such as homework, projects and/or exams. There is no extension. If you do not protest any grade within two weeks after your grade has been submitted to you either on BlackBoard, Connect or in the classroom (such as distribution of exam grades) then the protest period is expired and your grade will not be changed after the expiration period.

Instructor Attendance Policy:
There is not an attendance policy for the course as the class is an online classroom. All course information is posted on ecampus.dcccd.edu. Ecampus.dcccd.edu is a Learning Management System known as Blackboard. Ecampus.dcccd.edu is the Uniform Resource Locator for DCCCD BlackBoard. I will post all information on BlackBoard. You can logon at anytime 24.7. If you have any issues with BlackBoard you are to call 972.669.6402.

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 assignments for MBC, Projects, Exams and the Comprehensive Final Exam. The failure to submit MBC Homework and any other assignment will result in a 0 for the particular assignment.

College Sponsored Events: If you are in any College sponsored events in which the quizzes and final exam conflicts with activities such as a baseball game, a basketball game or some other college sponsored event you must inform me the first week of class. These are dates that are the same dates for the quizzes and comprehensive final exam. College sponsored events do not change or extend any dates for homework on MBC. I will need verification. You must notify me by January 28, 2016.

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.
Classroom Electronic Devices: Electronic devices are prohibited in the classroom. Students must power off mobile phones, laptops, iPads and any other electronic devices. Students will be asked to leave class in the event any device is activated during class such as a mobile phone ringing, a mobile phone sending and receiving text and other uses of electronic equipment. Students are required to stow away all electronic equipment during class. Mountain View College police will escort any student who does not leave on his or her own after being requested to leave the classroom by the instructor. Students are permitted the use of a calculator.

Certification Procedures: To be certified for the course you are required to complete the Certification Quiz and complete one assignment on or before January 26, 2016 and participating in the class work. Each student will be certified as attending and participating in the course if you score a 100% on the Certification Quiz and complete the first assignment on or before January 26, 2016 and participating in the course. Participation in the course is submitting the required homework as required. Any student who has not scored a grade of 100 on the Certification Quiz and not submitted the first assignment by January 26, will not be certified for the course. A student will not be certified if he or she is only scores a 100 on the Certification Quiz – you must score a 100% on the Certification Quiz and submit one required assignment. See the course web page at ecampus.dcccd.edu for more information.

Withdrawing from the Course: The withdraw date for this class is February 29, 2016. Each student is required to drop the course at his or her own discretion. I cannot drop you from the course.

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.

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.).
**Weekly (Course) Outline:**

<table>
<thead>
<tr>
<th>Ending Dates:</th>
<th>Chapters (Lessons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 23, 2016</td>
<td>Chapter 01: An Introduction to Tax</td>
</tr>
<tr>
<td>January 26, 2016</td>
<td>Chapter 02: Tax Compliance, the IRS and Tax Authorities</td>
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<tr>
<td>January 26, 2016</td>
<td>Certification Date for 2016SP-ACNT-1331-63430 Class – The Certification Quiz must be completed by 6:00 PM CST and Chapter 01 Assignment on Connect must be Completed and Submitted</td>
</tr>
<tr>
<td>January 30, 2016</td>
<td>Chapter 03: Tax Planning Strategies and Related Limitations</td>
</tr>
<tr>
<td>February 4, 2016</td>
<td>Chapter 04: Individual Income Tax Overview, Exemptions and Filing Status</td>
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<tr>
<td>February 5, 2016</td>
<td>Study Day for Quiz 1 (Chapters 1 to 3)</td>
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<tr>
<td>February 6, 2016</td>
<td>Quiz 1 (Chapters 1 to 3) Starts at 12:01 AM CST and ends at 11:59 PM CST</td>
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<tr>
<td>February 9, 2016</td>
<td>Chapter 05: Gross Income and Exclusions</td>
</tr>
<tr>
<td>February 13, 2016</td>
<td>Chapter 06: Individual Deductions</td>
</tr>
<tr>
<td>February 17, 2016</td>
<td>Chapter 07: Investments</td>
</tr>
<tr>
<td>February 18, 2016</td>
<td>Study Day for Quiz 2 (Chapters 4, 5 and 6)</td>
</tr>
<tr>
<td>February 19, 2016</td>
<td>Quiz 2 (Chapters 4 to 6) Starts at 12:01 AM CST and ends at 11:59 PM CST</td>
</tr>
<tr>
<td>February 23, 2016</td>
<td>Chapter 08: Individual Income Tax Computation and Tax Credits</td>
</tr>
<tr>
<td>February 27, 2016</td>
<td>Chapter 09: Business Income, Deductions and Accounting Methods</td>
</tr>
<tr>
<td>February 29, 2016</td>
<td>Last Class Day to Withdraw from class to receive a ‘W’ is February 29, 2016 – You must initiate this request on your own behalf.</td>
</tr>
<tr>
<td>March 2, 2016</td>
<td>Chapter 13: Retirement Savings and Deferred Compensation</td>
</tr>
<tr>
<td>March 3, 2016</td>
<td>Study Day for Quiz 3 (Chapters 7, 8 and 9)</td>
</tr>
<tr>
<td>March 4, 2016</td>
<td>Quiz 3 (Chapters 7 to 9) Starts at 12:01 AM CST and ends at 11:59 PM CST</td>
</tr>
<tr>
<td>March 8, 2016</td>
<td>Chapter 14: Tax Consequences of Home Ownership</td>
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<tr>
<td>March 9, 2016 &amp; March 10, 2016</td>
<td>Study Day for Final Exam</td>
</tr>
<tr>
<td>March 11, 2016 and March 12, 2016</td>
<td>Comprehensive Final Examination – All Chapters Above</td>
</tr>
</tbody>
</table>
### Stop Before You Drop

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 “W.” 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: https://econnect.dcccd.edu/eConnect/droppingfacts.html

### Withdraw Policy

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.

### Repeating a Course

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: http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx

### Financial Aid

Financial Aid **will not** 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.

### Academic Dishonesty

### ADA Statement

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.

### Religious Holidays

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.
<table>
<thead>
<tr>
<th>Campus Emergency Operation Plan and Contingency Plan</th>
<th>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>.</th>
</tr>
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<tbody>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Disclaimer Reserving Right to Change Syllabus</td>
<td>The instructor reserves the right to amend a syllabus as necessary.</td>
</tr>
</tbody>
</table>