Course Syllabus
Individual Income Taxes
Accounting 343.500
Spring 2018

Instructor: Kacie Czapla, J.D. (Juris Doctorate), LL.M. (Masters of Law) in Tax, Att. at Law.
Office: 292M School of Accountancy
Phone: 936-468-1480
E-mail: czaplak@sfasu.edu
Office Hours: T: 11:30-12:30; 2-3:30
R: 11:30-12:30; 2-3:30
Other times by appointment
Online Hours: M: 8AM-1PM
School: Gerald W. Schlief School of Accountancy
Class Hours: Online

Text:
2017 Individual Income Taxes (abridged for Kacie Czapla) by Hoffman, Young, Raab, Maloney, and Nellen with Cengage Now Access; ISBN 9781337904520. The course key for the class is: E-Y84E5L8W8579W

Course Description:
Statutes, regulations, administrative rulings and court decisions relating to federal income taxes of individuals.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/grad-plo.asp.

Student Learning Outcomes:
1. Understand the laws governing individual income tax.
2. Demonstrate competency in individual income tax by preparation of an individual income tax return

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity” below.

Course Requirements:
Exams:
You will have two exams during the course of the semester. The final is not cumulative. Exams will be part multiple choice and part problems. You will be allowed 5 pieces of paper (front and
back) with your written notes on them. This, along with any other hand-outs I provide (with schedules, rates etc), a blank 1040, and a calculator are the only things you are allowed to bring to the exams. There are two options available for taking these exams---the first option is to take it on campus at the date, time and location listed on the course schedule. The second option is to take it through a remote proctoring service known as ProctorU on the dates and times listed on the course schedule. You must schedule an appointment with ProctorU 72 hours in advance to take your exam. These are the only two options for the exams. So, if you are unable to come to campus or use ProctorU, you would not be able to take the exams and would receive a zero for these grades. More information will be available in D2L approximately two weeks prior to each exam. The student will be responsible for logging into D2L to receive this information as to not miss any important dates or information regarding the exams. Not logging into D2L or not reading the information will not excuse the student from missing the exams. Regardless which method you choose, you MUST show a photo ID in order to take these exams. These 2 exams are a large portion of your grade and MUST be taken on the dates indicated on the course timeline and no makeup exams will be allowed. There will be no exceptions to this policy.

PLEASE NOTE: The cost to take an exam through ProctorU is $17.5 for the midterm and free for the final. This will be an expense to the student IF they choose to use ProctorU. However, there will be NO charge if the student chooses to take the exam at the time/date listed on the class schedule on campus.

Homework Assignments:
You will have nine assignments that are due on the date on the dates outlined in the schedule. The assignments will be available on Cengage Now. All due dates will also be posted on Cengage Now. Each chapter will have multiple tasks. Expect to spend 4-6 hours on each assignment. These assignments are individual assignments and no collaboration will be tolerated. These assignments are due at 11:59 PM unless indicated otherwise. Note that you have unlimited opportunities to take the assignments. In addition, you will also receive the correct answers after each submission. Therefore, there is no reason to receive a grade of anything less than 100%. However, if you are only clicking through the assignments for answers, you are only hurting yourself as many exam questions are taken from homework assignments.

Tax return (form 1040):
You will be required to complete one Form 1040 near the end of the semester. As topics are discussed in class, I will explain where certain items would appear on a 1040. Therefore, it is your responsibility to cumulative this knowledge and prepare a return. This assignment will be an individual assignment and no collaboration will be tolerated. You must scan in your 1040 (with all schedules) and submit into dropbox. Note that the assignment, blank forms, and tax rate schedules will be in D2L in the Chapter 3 content.

Small Assignments in D2L:
Most chapters will contain one assignment posted to D2L in addition to homework. The weight of each assignment will vary. In addition, some assignments are based solely on participation; whereas other assignments are graded based upon percentage correct. You will not always know which it is. Cumulatively, these assignments will consist of 6% of your overall grade. These assignments could consist of a variety of items including discussions, quizzes, or dropbox submissions. Note that Chapter 6 involves a group project (groups to be assigned on D2L later in
the semester) where you work with one other student to prepare a sample 1040. A word of warning, this assignment has more weight than other small assignments. After the due date (see schedule), an optional face to face class meeting will be held where we walk through the preparation of the return. Two dates will be offered. I will also post the answers to D2L.

Technical Issues:
Online classes involve heavy reliance on technology. I am not a techy person. Therefore, please try resolving technology issues through other channels first BEFORE you e-mail me about it. If you have an issue with your Cengage account, please call Cengage support at (800) 354-9706. If you have a D2L issue, please call D2L support at (936) 468-1919. If you are still unable to resolve your issue OR you are having an issue purchasing your materials through Cengage, please let me know ASAP. If you wait until the day before an exam or the day before an assignment is due to get this resolved, you are likely out of luck.

Extra Credit/Bonus Points:
There will be ONE opportunity to gain extra credit points. I am campus coordinator for the Volunteer Income Tax Assistance Program, which we run jointly with Goodwill during tax season. Through this program, we help low income taxpayers prepare their tax returns. If you volunteer for 8 hours of tax preparation as a tax preparer, you will automatically receive 5% added to your FINAL grade. For almost all volunteers, this will result in an increased letter grade. You can volunteer either in the Nacogdoches or the Lufkin location so long as it is properly documented. Note that you are required to be certified by the IRS prior to volunteering which involves an 8 hour training which you must do online. If you are interested in this opportunity, please e-mail Kristy Bice at kristy.bice@lufkingoodwill.org or call her at 936-632-8838. You should also cc me on the e-mail. She gets really busy starting in January. As tax season is already upon us, the deadline to notify her of your interest is January 24th.

Grading Policy:
Nine Homework Assignments 13%
Small D2L Assignments 06%
Exams (two exams at 34% a piece) 68%
One 1040 Return 13%

100%

Grading Scale:
A = 90% and above
B = 80% to 89%
C = 70% to 79%
D = 60% to 69%
F = 59% and below
<table>
<thead>
<tr>
<th>Suggested Start Date</th>
<th>Chapter</th>
<th>Ungraded Assignment</th>
<th>Graded Assignment</th>
<th>Due Date of Assignment 11:59 PM unless said otherwise</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 15</td>
<td>Intro.</td>
<td>Read Syllabus and Introductory Material, print Class schedule, buy textbook</td>
<td>Syllabus Quiz</td>
<td>January 19th</td>
</tr>
<tr>
<td>January 19th</td>
<td>1</td>
<td>Read Chapter 1, watch Ch 1 Lectures, read Law Changes, complete Checklist</td>
<td>Chapter 1 homework on Cengage &amp; Discussion board</td>
<td>January 26th</td>
</tr>
<tr>
<td>January 26th</td>
<td>2</td>
<td>Read Chapter 2, Watch Ch 2 lectures, read Law Changes, Attend Library Session (January 30 at 3:30 Info Lab 1 in library), complete Checklist</td>
<td>Chapter 2 homework on Cengage &amp; Research Assig.</td>
<td>February 2</td>
</tr>
<tr>
<td>February 2nd</td>
<td>3</td>
<td>Read Chapter 3, watch Ch 3 Lectures, read Law Changes, complete Checklist</td>
<td>Chapter 3 homework on Cengage</td>
<td>February 9</td>
</tr>
<tr>
<td>February 9</td>
<td>3</td>
<td>Read and print 1040 Assignment and Forms; Chapter 3 checklist</td>
<td>Chapter 3 Quiz</td>
<td>February 16</td>
</tr>
<tr>
<td>February 16th</td>
<td>4</td>
<td>Read Chapter 4, watch Ch 4 Lectures, read Law Changes, complete Checklist</td>
<td>Chapter 4 homework on Cengage &amp; Discussion Calculations</td>
<td>February 23</td>
</tr>
<tr>
<td>February 23rd</td>
<td>5</td>
<td>Read Chapter 5, watch Ch 5 Lectures, read Law Changes, complete Checklist</td>
<td>Chapter 5 homework on Cengage</td>
<td>March 2</td>
</tr>
<tr>
<td>Date</td>
<td>Day</td>
<td>Activity</td>
<td>Due Date</td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>-----</td>
<td>--------------------------------------------------------------------------</td>
<td>-------------------</td>
<td></td>
</tr>
<tr>
<td>March 2</td>
<td>1-5</td>
<td>EXAM 1 CHAPTEARS 1-5; ProctorU or on 03/06 at 10:30-12:30</td>
<td>Week of March 9</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1) ProctorU Instructions: Exam open from 6 AM on 03/07 until 10 PM on 03/08 (must be completed by 10 PM) • To get the full 2 hours you must schedule your appointment no later than 8 PM • You MUST make an appointment with ProctorU 72 hours in advance (2) Classroom 03/06 10:30-12:30</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SPRING</td>
<td></td>
<td>BREAK!!!!!!!!!!</td>
<td></td>
<td></td>
</tr>
<tr>
<td>March 19</td>
<td>6</td>
<td>Read Chapter 6, watch Ch 6 Lectures, read Law Changes</td>
<td>March 23</td>
<td></td>
</tr>
<tr>
<td>March 23</td>
<td>6</td>
<td>Read sample return answers and attend optional Sample return walk-through date 03/27 at 3:30 and check list</td>
<td>March 27 at 3:30 PM!!!!</td>
<td></td>
</tr>
<tr>
<td>March 30</td>
<td>8</td>
<td>Read Chapter 8, watch Ch 8 Lectures, read Law Changes</td>
<td>April 6</td>
<td></td>
</tr>
<tr>
<td>April 6</td>
<td>8</td>
<td>Complete Chapter 8 Checklist</td>
<td>April 13</td>
<td></td>
</tr>
<tr>
<td>April 13</td>
<td>9</td>
<td>Read Chapter 9, watch Ch 9 Lectures, read Law Changes, Checklist</td>
<td>April 20</td>
<td></td>
</tr>
<tr>
<td>April 20</td>
<td>10</td>
<td>Read Chapter 10, watch Ch 10 Lectures, read Law Changes, complete Checklist</td>
<td>April 27</td>
<td></td>
</tr>
<tr>
<td>April 27</td>
<td></td>
<td>Final 1040 Assignment Due on Dropbox</td>
<td>May 4</td>
<td></td>
</tr>
</tbody>
</table>
Academic Integrity (4.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one’s own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one’s paper without giving the author due credit. Please read the complete policy at [http://www.sfasu.edu/policies/academic_integrity.asp](http://www.sfasu.edu/policies/academic_integrity.asp)

Withheld Grades--Grades Policy (5.5)

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

Students with Disabilities
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Acceptable Student Behavior
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy 10-4). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.