

ACCT 4330 INDIVIDUAL INCOME TAXATION

SPRING 2015 SESSION REVISED 1/14/15
ONLINE USING THE BLACKBOARD 9.0 COURSE MANAGEMENT SOFTWARE
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AVAILABILITY HOURS:

VIA CHAT OR EMAIL, Mondays 9AM-6PM
BY EMAIL GENERALLY OR BY APPOINTMENT, ANYTIME
Uvalde Office # A113

REQUIRED TEXT:

Hoffman, Smith, Willis, Individual Income Taxes, 2015 Edition, (South-Western Cengage Learning) ISBN 978- 1285438849 looseleaf, Ebook SHOULD also be available.

COPYRIGHT NOTICE:

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GRADING: Grades will be determined as follows:

Exam I	100 points
Exam II	100 points
Assignments and/or other	100 points
Total	300 points

90% or above of total points is an A, 80% is a B, 70% is a C, etc.

EXAMS: The exams will be problem oriented and will be submitted using a word processing or spreadsheet program. The exams will resemble a traditional paper exam given in a face to face class, except that you will have several days to construct your responses and you will submit your answer file through Blackboard. Exam II is not comprehensive, however it will be given during the normal time for final exams.

ASSIGNMENTS, OTHER: I will post a variety of shorter assignments covering the readings in the textbook. These will again be problem oriented. See my separate file

listing the chapter coverages and assessment due dates. Check the site frequently for updates.

OFFICIAL COMMUNICATION by the University or me will be sent to your Sul Ross email account. As a result, you are required to activate your email account and check it frequently for personal communication. I encourage you to email me if you have questions or comments, but **please indicate your full name and the course number in the body of your email.**

TECHNOLOGY HELP: Obtain your RGC email account name and password directly from the **Central Help Desk at 1-888-837-2882**. For most technology problems, first go to the Lobo Technology Assistance Center (LTAC). The quicklink to this site is available from our home page under the “My SRSU” tab. For specific help with any aspect of Blackboard, including problems with online exams, contact our Blackboard administrators in Alpine.

BLACKBOARD HELP: Ms. Estella Vega 432-837-8356
email: estellav@sulross.edu

In addition you may visit with one of our on-campus technology resource personnel as follows:

Uvalde: Mr. George Hernandez phone: 830-279-3045
Email: gbernandez@sulross.edu

Del Rio: Mr. Francisco Rodriquez phone: 830-703-4818
Email: frodriquez2@sulross.edu

Eagle Pass: Mr. Juan Garza phone: 830-758-5010
Email: jgarza8@sulross.edu

I encourage you to email me if you have questions about any aspect of the course. Good luck and I look forward to “hearing” from you.

ADA Statement: Sul Ross State University Rio Grande College is committed to equal access in compliance with the Americans With Disabilities Act of 1973. It is the student’s responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact the Student Support Specialist on their campus.

Distance Education Statement: Students enrolled in distance education courses have equal access to the university’s academic support services, library resources, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should submit online assignments through Blackboard or SRSU email, which require secure login information to verify students’ identities and to protect students’ information. The procedures for filing a student complaint are included in the student handbook. Students enrolled in distance education courses at Sul Ross are

expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website.

COURSE OBJECTIVES:

1. Demonstrate an understanding of Tax theory and possible criteria for evaluating alternative tax systems and proposals.

Assessment: written exams and class exercises and discussions

2. Demonstrate a basic understanding of the current tax structure and the Tax Formula used in computing the federal income tax liability for individual taxpayers.

Assessment: written exams and class exercises and discussions

3. Understand the basic rules governing filing status and dependency exemptions.

Assessment: written exams and class exercises and discussions

4. Understand the concepts underlying gross income included and excluded from the computation of taxable income.

Assessment: written exams and class exercises and discussions

5. Demonstrate a knowledge of the primary business deductions available to non-corporate taxpayers.

Assessment: written exams and class exercises and discussions

6. Understand the general concepts and techniques of individual income tax planning.

Assessment: written exams and class exercises and discussions