

ACCT 4330 INDIVIDUAL INCOME TAXATION

SPRING 2016 SESSION teleconference Uvalde, Del Rio, Castroville
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AVAILABILITY HOURS:

VIA CHAT OR EMAIL—MONDAYS 10AM-6PM
in Castroville, Uvalde or Del Rio
UVALDE Office number # A 113, BY APPOINTMENT

REQUIRED TEXT:

Hoffman, Smith, Willis, Individual Income Taxes, 2016 Edition, (South-Western Cengage Learning) ISBN 978- 1305617124 looseleaf, or hardback 978-1305393301 (used books available on Amazon.com).

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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 a combination of multiple choice and problems. Exam II is not comprehensive, however it will be given during the normal time for final exams.

ASSIGNMENTS, OTHER: I will have a variety of shorter assignments covering the readings in the textbook. These will again be problem oriented and we will be utilizing “paper” tax forms and publications available at the IRS.gov website. See my separate file listing the chapter coverages. AND WE MAY CHANGE THIS APPROACH AS WE PROGRESS IN THE COURSE.

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: ghernandez@sulross.edu

Del Rio: Staff-unknown at this time

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