

ACCT 330 – FEDERAL INDIVIDUAL INCOME TAXES

Instructor: Don Broderick, CPA, MBA

Office:	CPS 474	Office Hours:	
Phone:	608-769-9463 (9 a.m. – 9 p.m.)	W 5:00 p.m. – 6:00 p.m.	
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		Other hours by appointment	

Textbook: South-Western Federal Taxation 2016: Individual Income Taxes, 39th Edition
William H. Hoffman, Jr.; James C. Young; William A. Raabe; David M. Maloney; Annette Nellen
ISBN-10: 1-305-39330-9
ISBN-13: 978-1-305-39330-1

Syllabus: This syllabus may be modified at the discretion of the instructor. Announcement of changes will be posted on D2L News section

Honesty: No plagiarism or cheating will be tolerated. Please review the academic misconduct policy: <http://www.uwsp.edu/dos/Pages/Academic-Misconduct.aspx>

Success in this Course: Success is a decision. Students generally find they will be successful in this course if they read the assigned chapters before class, come to class and participate in discussions, and complete the assigned work on time.

Teaching Approach: I assume that you have read the assigned chapter(s) prior to class. The purpose of our in-class discussion is to focus on the more difficult material and to discuss practical application of the text material. We will not discuss every concept covered in the textbook during class.

Assignments: There are 11 assignments during the semester. You are responsible for turning in 10 assignments for grading. Students may submit an 11th assignment and the lowest score of the first 10 assignments will be disregarded. All assignments are to be turned in, hardcopy, during the class period noted in the syllabus. No late work will be accepted. If you are not going to attend a particular class session, it is your responsibility to turn in the assignment (hardcopy) in advance of class.

Exams and Quiz: There will be five exams worth 50 points each. The fifth exam will be the “final” and will include material from throughout the semester.

Federal Tax Returns: During this course, you will prepare three separate Federal income tax returns. Each return carries a value of 50 points. Returns are to be turned in (hardcopy) during the class period noted in the syllabus.

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Grading:

	Points	#	Total
Tests	50	5	250
Assignments	10	10	100
Tax Returns	50	3	150
Total			500

Your semester grade is based on the total points awarded – not percentages.

Grading Scale:

Grading Scale	Letter Grade	Total Points
94% - 100%	A	470 - 500
90% - 93%	A-	450 - 469
88% - 89%	B+	440 - 449
83% - 87%	B	415 - 439
80% - 82%	B-	400 - 414
77% - 79%	C+	385 - 399
73% - 76%	C	365 - 384
70% - 72%	C-	350 - 364
67% - 69%	D+	335 - 349
60% - 66%	D	300 - 334
0% - 59%	F	0 - 299

ADA Statement: If you need accommodation or special services for this class, please see me or call the service at 346-2002.

<http://uwsp.edu/stuaffairs/Documents/RightsRespons/ADA/rightsADAPolicyInfo.pdf>.

Emergency Response – Please Review:

In the event of a medical emergency call 911 or use Red Emergency Phone.

In the event of a tornado warning, proceed to the lowest level interior room without window exposure.

In the event of a fire alarm, evacuate the building in a calm manner. Meet across the street in parking lot V. Notify instructor or emergency command personnel of any missing individuals.

Active Shooter/Code React emergency procedure page:

<http://www.uwsp.edu/rmgt/Pages/em/procedures/violence/active-shooter.aspx>

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Class Schedule:

Class Session	Date	Chapter	Subject	Assignments Due
1	9/7/2016	1	Course introduction & Introduction to Taxation	
2	9/12/2016	2 & 3	Working with the Tax Law & Tax Formula and Tax Determination	Ch. 1: 5, 6, 7, 14, 26, 41
3	9/14/2016	3	Tax Formula and Tax Determination (Continued)	
4	9/19/2016	3	Tax Formula and Tax Determination (Continued) & Review	Ch. 2: 3, 43 Ch. 3: 2, 3, 5, 25, 36
5	9/21/2016	Test #1		
6	9/26/2016	4	Gross Income - Inclusion	
7	9/28/2016	4	Gross Income - Inclusion (Continued)	Ch. 4: 4, 10, 17, 25, 28, 55
8	10/3/2016	5	Gross Income - Exclusion	
9	10/5/2016	5	Gross Income - Exclusion (Continued)	Ch. 5: 3, 6, 16, 47, 56
10	10/10/2016	Test #2		
11	10/12/2016	10	Deductions - Itemized	
12	10/17/2016	10	Deductions - Itemized (Continued)	Ch. 10: 3, 18, 22, 23, 32, 43
13	10/19/2016	6	Deductions and Losses	
14	10/24/2016	6	Deductions and Losses (Continued)	Ch. 6: 3, 9, 12, 20, 34, 43, 47
15	10/26/2016	7	Deductions and Losses - Business	Tax return #1
16	10/31/2016	7	Deductions and Losses - Business (Continued)	Ch. 7: 15, 24, 26, 28, 31
17	11/2/2016	Test #3		
18	11/7/2016	8	Depreciation	
19	11/9/2016	8	Guest Lecturer	
20	11/14/2016		Depreciation (Continued)	Ch. 8: 11, 21, 25, 33, 45
21	11/16/2016	9	Deductions - Employee and Self-employed	
22	11/21/2016	9	Deductions - Employee and Self-employed (Continued)	Ch. 9: 2, 6, 17, 21, 29, 48
	11/23/2016	No Class - Thanksgiving		
23	11/28/2016	11	Investor Losses	Tax Return #2
24	11/30/2016	11	Investor Losses (Continued)	Ch. 11: 4, 20, 31, 51, 57
25	12/5/2016	Test #4		
26	12/7/2016	12	Alternative Minimum Tax	
27	12/12/2016	13	Tax Credits	
28	12/14/2016	Wrap-up		Ch 12: 3, 5, 16 Ch. 13: 5, 15, 17, 20, 35 Tax return #3
29	12/19/2016	Final Exam	Starts at 7:15 p.m.	

Note: It is UWSP policy that the Final Exams be given during Finals Week – not the week before.