

**Course Syllabus  
ACCT 6354  
Partnership Taxation  
Fall 2015  
School of Management  
The University of Texas at Dallas**

## **Course Information**

**Office Hours:** By Appointment

### **About the Instructor**

Mr. Wilson is the manager of the Internal Revenue Service's National Partnership Issue Practice Group (IPG). He teaches both the live and online versions of ACCT 6354. He also has developed and taught a similar course for IRS employees.

Mr. Wilson holds an undergraduate degree in accounting from George Mason University and a Master of Taxation degree from Virginia Commonwealth University. He is a licensed CPA.

### **Course Pre-requisites, Co-requisites, and/or Other Restrictions**

ACCT 3351 or ACCT 6351 Individual Tax or permission of the instructor

### **Course Description**

The course will include an analysis of the Internal Revenue Code (IRC), Treasury Regulations, and other authorities relating to the fundamentals of partnership taxation.

### **Student Learning Objectives/Outcomes**

Students will gain knowledge of the tax implications of the partnership form of business operation - the effect, the advantages and disadvantages, and the pitfalls, as well as the responsibilities that go with it. It will also give the student an introduction to the partnership return (Form 1065) and its purpose.

### **Required Textbooks and Materials**

1. *The Logic of Subchapter K*, by Laura E. and Noel B. Cunningham 4th Edition (Thompson-West).

2. *Learning the Logic of Subchapter K, Problems and Assignments* (Cunningham).

### **Suggested Course Materials**

Students are encouraged to obtain a copy of or print each section in subchapter K of the Internal Revenue Code (the 700 series sections) for reference throughout the semester. Alternatively, or in addition, links will be provided on the course home page to free online services that provide access to the Internal Revenue Code and Income Tax Regulations.

Students may want to download a copy of IRS Publication 541, Partnerships and the Instructions to Form 1065. Links to both are provided on the class website.

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

### **Course Policies**

*Make-up exams*  
Not Available

*Extra Credit*  
Not available

*Late Work*  
Not acceptable

### **Special Assignments**

Tax return problem- made available on 10/19/2014 and due 12/07/2014 by 7 pm.

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## **Technical Requirements**

While this is a traditional live classroom course, certain aspects will rely upon materials posted to UTD's eLearning site. Students will use their UTD NetID account to login to the course through <http://elearning.utdallas.edu>. In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important [technical requirements and the web browser configuration information](#). Please also see the [Getting Started: Student eLearning Orientation](#).

All weekly quizzes must be completed by Sunday at 9 p.m.

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## Course Access and Navigation

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. The UTD user community can also access the support resources such as self-help resources and a Knowledge Base. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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## Communications

The instructor will update students and answer questions between class sessions using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool or through regular email. Questions related to course material between class sessions should be communicated through the discussion tools so that all students can benefit from the interaction. ***In other words, the instructor will NOT answer technical course related questions via email. These questions should either be asked in class or on the class discussion board for the benefit of all.*** The instructor will reply to student emails or discussion board messages within 3 working days under normal circumstances.

If interaction in class and through the discussion board does not address a student's concerns, the instructor is available for one on one consultation by appointment.

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## Student Resources

The following university resources are available to students:

**UTD Distance Learning:** <http://www.utdallas.edu/oe/distance/students/cstudents.htm>

**McDermott Library:** Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distlearn/disted.htm>.

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## Student Assessments

All weekly quizzes must be completed by Sunday at 9 p.m.

## Grading Information

### Weights

<b>Online Quizzes</b>	25%
<b>Midterm Examination</b>	30%
<b>Tax Return Project</b>	10%
<b>Final Exam</b>	30%
<b>Class Participation</b>	5%
<b>Total</b>	100%

### Grading Scale

Scaled Score	Letter Equivalent
90-100	A
80-89	B
70 - 79	C
Less than 70	F

## Grading Policy

Translation of the total point score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the course and standards expected of graduate students at the University of Texas at Dallas.

## Accessing Grades

Students can check their grades by clicking "My Grades" under Course Tools after the grade for each quiz, exam, or assignment is released.

## Assignments Class

### Presentation

Beginning with week three, students will be called upon during class to present solutions to assigned problems and/or discuss assigned court cases and readings. These presentations will factor into the student's class participation grade. Students who cannot attend class on a particular evening should alert the instructor in advance.

## Online Tests/Quizzes

**All examinations and quizzes will be administered online through eLearning.**

All weekly quizzes must be completed by Sunday at 9 p.m.

**Deviations from this policy must be approved in advanced by the instructor and will be considered only in unusual circumstances.**

All weekly quizzes must be completed by Sunday at 9 p.m.

**Weekly Online Quizzes – Due Each Sunday by 9 pm**

Weekly online quizzes will begin by the second week of class and will continue through the end of the semester. These quizzes will help reinforce your understanding of the material and will also help in preparation for the midterm and final examinations.

You can access quizzes/exams by clicking the Assessments link on the course menu or see the quiz/exam icon on the designated page. Each quiz is timed and can be accessed only one time within the scheduled time window. Please read the on-screen instructions carefully before you click “Begin Assessment”. After each quiz is graded and released, you may go back to the Assessments page and click “View All Submissions” to review your exam results. You will have one hour to complete the quiz. Therefore, you should start NO LATER THAN 8 PM ON SUNDAY EVENING.

**All examinations will be administered online through the course site.** The midterm and final exams consist generally of problems, rules, and concepts similar to the homework, classroom, and quiz problems. They will generally consist of multiple choice and/or short answer format.

**Midterm Examination**

The midterm examination will be administered online on Monday October 12, 2015 from 7:00-8:45 PM.

**Final Examination**

The final examination will be administered online through eLearning on Monday December 14 from 7:00 PM – 8:45 PM.

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## AcademicCalendar

DATES	TOPIC/ LECTURE	READING	ASSESSMENT / ACTIVITY
8/24	<b>Course Overview</b>  <b>Chapter One - Choice of Entity</b>	Logic: Chapter One  Code: §§ 701, 761(a), 7701(a)(2) & (3). Skim § 702, 703(b), 706 (a) and 7704.  Regulations: §§ 1.761-1(a)-(c), -2(a), §§ 301.7701-1(a), -2(a) & (b), and -3(a) & (b)(1)and -4(a) & (b).  <i>Commissioner v. Culbertson</i> , 337 U.S. 733 (1949).  Revenue Ruling 75-374	<b>Problems from Learning the Logic</b> - Page 1, Problems 1 & 2 (to be reviewed in class)  No weekly quiz
8/31	<b>Chapter Two - Partnership Formation</b>	<b>Reading</b> <i>Logic</i> : Chapter Two  Code & Regulations:  Problem 1: Code §§ 704(c)(1)(A), 721, 722, 723, 724, 1223(1) & (2), 1245(b)(3), 7701(a)(42) - (45); Regs. §§ 1.721-1(a), 1.722-1, 1.723-1, 1.1223-3(b)(1).  Problem 2: Code §§ 704(c)(3), 731 (a), (b), (c)(1), 733, 752(a) & (b); Reg. 1.752-1(a)-(f), 1.752-2(a).	<b>Problems from Learning the Logic</b> - Page 2 - 4, Problems 1 & 2.  Weekly Quiz Due by Sunday at 9 PM

All weekly quizzes must be completed by Sunday at 9 p.m.

9/07	<b>Chapter Three – Partnership Operations</b>	<p><b>No live class – Chapter Three Lecture is on the Class Website</b></p> <p><b>Reading</b></p> <ul style="list-style-type: none"> <li>•Logic: <b>Chapter Three</b></li> <li>•Code: §§ 448(a) - (c), 701,702,703, 704(a), 705(a), 706(a), 724. Skim § 6031.706(a) &amp; (b). Skim §§ 444, 7519.</li> <li>•Regulations: §§ 1.702-1(a)(8), (b), 1.705-1(a), 1.706-1(a), (b)(1)-(3).</li> </ul>	<p><b>Problems from Learning the Logic</b> - Page 5, Problems 1 &amp; 2.</p> <p><b>Problems from Learning the Logic</b> - Page 6, Questions 1 – 4.</p> <p>Quiz Chapter Three</p>
9/14	<b>Chapter Four - Capital Accounts</b>	<p><b>Reading</b></p> <ul style="list-style-type: none"> <li>· <i>Logic</i>: Review <b>carefully</b> Chapter Four</li> <li>· <i>Code</i>: §§ 704(b), (c)(1)(A), 721(a), 722, 723, 752(a) &amp; (b).</li> <li><i>Regulations</i>: §§ 1.704-1(b)(2)(iv)(a)-(i); 1.704-1(b)(4)(i).</li> </ul>	<p><b>Problems from Learning the Logic</b> Page 7, Problem 1A - Formation Transaction Page 8, Problem 1B - Operating Transactions Page 9, Problem 2 - Revaluations</p>
9/21	<b>Chapter Five - Substantial Economic Effect</b>	<p><b>Reading</b></p> <ul style="list-style-type: none"> <li>· <i>Logic</i>: Chapter Five</li> <li>· <i>Code</i>: §§ 704(b), 761(c)</li> <li>· <i>Regulations</i>: §§ 1.704-1(b)(1), (2) [omit (iv)(e), (j)-(q)], (3), (4)(i).</li> <li>· <i>Orrisch v. Commissioner</i>, 55 T.C. 395 (1970).</li> </ul>	<p><b>Problems from Learning the Logic</b> Page 11 - 13, Problems 1 through 3.</p> <p>Quiz Chapters Four and Five</p>

All weekly quizzes must be completed by Sunday at 9 p.m.



9/28	<b>Chapter 6 – Allocation of Nonrecourse Deductions</b>	<b>Reading</b> <ul style="list-style-type: none"> <li>· <i>Logic</i>: Chapter Six</li> <li>· <i>Regulations</i>: §§ 1.704-2(b)-(j), (m) Ex. (1) [omit part (v)]; skim § 1.752-3(a).</li> <li>· <i>Commissioner v. Tufts</i>, 461 U.S. 300 (1983).</li> </ul>	<b>Problems from <i>Learning the Logic</i></b> . Pages 14 - 15.  Quiz Chapter Six
10/5	<b>Chapter Seven - Contributions of Property</b>	<b>Reading</b> <ul style="list-style-type: none"> <li>· <i>Logic</i>: <i>Chapter Seven</i></li> <li>· <i>Code</i>: § 704(c)(1)(A), (C).</li> <li>· <i>Regulations</i>: §§ 1.704-3(a)(1)-(7), (b), (c), (d).</li> </ul>	<b>Problems from <i>Learning the Logic</i></b> . Pages 16 - 18.  Quiz Chapter Seven
10/12	<b>Chapter Eight - Partnership Liabilities</b>	<b>Reading</b> <ul style="list-style-type: none"> <li>• <i>Logic</i>: Chapter Eight</li> <li>• <i>Code</i>: §§ 704(d), § 705(a), 722, 731(a)(1), 733, 752</li> <li>• <i>Regulations</i>: §§ 1.704-1(d), 1.704-1(b)(2)(iv)(c), 1.731-1(a)(1), 1.752-0 thru-4.</li> </ul>	<b>Problems from <i>Learning the Logic</i></b> . Pages 19 - 21.  No weekly quiz
10/13	<b>Midterm Exam</b>	<b>Midterm Examination Administered Online Available Saturday 10/17/15 at 6:00 am. Must be taken by Sunday 10/18/15 at 9:00 PM.</b>	



10/26	<b>Chapter 10 - Sale of a Partnership Interest</b>	<p><b>Part A: Consequences to Sellers</b>  <b>Reading</b>  <i>Logic:</i> Chapter Ten, pp. 144-152  <i>Code:</i> §§ 1(h)(6), 741, 751(a), (c), (d), 453(i)  <i>Regulations:</i> §§ 1.1(h)-1, 1.741-1; 1.751-1(a), (c), (d), (e), (g) ex.(1).  <i>Ledoux v. Commissioner</i>, 77 T.C. 293 (1981), <i>aff'd per curiam</i>, 695 F.2d 1320 (11th Cir. 1983)</p> <p><b>Part B: Consequences to Buyers</b>  <b>Reading</b>  <i>Logic:</i> Chapter Ten, pp. 152-163  <i>Code:</i> §§ 732(a) &amp; (d), 742, 743(a)-(d), 754, 755(a) &amp; (b).  <i>Regulations:</i> §§ 1.704-1(b)(2)(iv)(1), (m)(1), (2) &amp; (5); 1.704-1(b)(5) Ex. (13)(iii) &amp; (iv), 1.742-1, 1.743-1(a)-(e) &amp; (j), 1.754-1, 1.755-1(a)(1) &amp; (b)(1)-(3).</p> <p><b>Part C: Shifting Partnership Interests</b>  <b>Reading</b>  <i>Logic:</i> Chapter Ten, pp. 163-168  <i>Code:</i> §§ 706(c) &amp; (d).  <i>Regulations:</i> §§ 1.706-1(c)(1), (2) &amp; (4)</p>	<p><b>Problems from Learning the Logic:</b> Pages 25 – 27</p> <p><b>Quiz Chapter Ten</b></p>
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11/2	Chapter Eleven Distributions: The Basics	<p><b>Part A: Prorata Current Distributions</b></p> <p><b>Reading</b>  <i>Logic:</i> Chapter Eleven pp 169-178  <i>Code:</i> §§ 731(a) &amp; (b), 732(a) &amp; (c); 733; 734(a), 735.  <i>Regulations:</i> §§ 1.704-1(b)(2)(iv)(e), -l (b)(5) Ex.(14)(v); 1.731-1(a)(1), (3), -1(c); 1.732-1(a)(c); 1.752-1(e), (f).</p> <p><b>Part B: Prorata Liquidating Distributions</b></p> <p><b>Reading:</b>  <i>Logic: Chapter Eleven pp 178-187</i>  <i>Code:</i> §§ 731(a), (b) &amp; (d); 732(b) &amp; (c); 735; 761(d).  <i>Regulations:</i> §§ 1.706-1(c)(2); 1.731-1(a); 1.732-1(a)-(c); 1.761-1(d).</p>	<p>Problem from <i>Learning the Logic:</i> pp 28 – 29 [a – e].</p> <p>Problem from <i>Learning the Logic:</i> pp 29 – 30.</p> <p>Quiz Chapter Eleven</p>
11/9	Chapter Twelve - Optional Basis Adjustment	<p><b>Reading</b>  <i>Logic:</i> Chapter Twelve</p> <p><b>Part A: Effects of Distributions on Adjusted Bases of Undistributed Assets</b></p> <p><b>Reading</b>  <i>Logic:</i> Chapter Twelve  •<i>Code:</i> §§ 734; 754; 755  •<i>Regulations:</i> §§ 1.704-1(b)(2)(iv)(m)(1), (4) &amp; (5); 1.734-1, -2; 1.754-1; 1.755-1(a) &amp; (c).</p> <p><b>Part B: Sales of Distributed Property</b></p> <p><b>Reading</b>  •<i>Code:</i> §§ 732(d); 735; 7701(a)(42) - (45).  •<i>Regulations:</i> §§ 1.704-1(b)(2)(iv)(m)(1) &amp; (3); 1.732-1(d); -2; 1.735-1.</p>	<p>Problems from <i>Learning the Logic:</i> pp 31 – 32.</p> <p>Problems from <i>Learning the Logic:</i> page 33.</p> <p>Quiz Chapter Twelve</p>

11/16	<b>Chapter 13 - Disproportionate Distributions</b>	<b>Reading</b> <ul style="list-style-type: none"> <li>•<b>Logic:</b> Chapter Thirteen</li> <li>•<b>Code:</b> §§ 732(e); 751(b).</li> <li>•<b>Regulations:</b> §§ 1.731-1(b); 1.732-1(e); 1.751-1(b), -1(g) examples (2) through (4)</li> </ul> Rev. Rul. 84-102, 1984-2 C.B. 119	<b>Problems from <i>Learning the Logic:</i></b> pages 34 – 36.  Quiz Chapter Thirteen
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**Fall Break – November 23 – 27<sup>th</sup> - No Class**

11/30	<b>Chapter 15 Disguised Sales &amp; Mixing Bowl Transactions</b>	<b>Reading:</b> <b>Logic:</b> Chapter Fifteen, <b>Code:</b> §§ 704(c)(1)(B), 737, 707(a)(2)(B). <b>Regulations:</b> §§ 1.707-3(a) through (e), (f) Ex. 1, 2, 3 and 8; 1.707-5(a) through (e), (f) Ex. 1, 2, 4, 5, 6, 8 and 10; -6(a), (b)(1), (b)(2)(iii), (d); -8; 1.737-1. Skim § 1.707-4.  <b>Court Cases:</b> <i>Canal Corporation</i> 135 T.C. No. 9 August 5, 2010.	<b>Problems from Learning the Logic:</b> pages 41 – 42.  <b>Quiz Chapter 15</b>
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12/08	<b>Tax Return Project Due</b>  <b>Review for Final</b>	<p>The tax return project is due by 7 pm. You may submit it online through eLearning or bring it to class or both.</p> <p>This class will be purely to answer any questions regarding the final exam and review. Attendance is optional.</p>	<p>Tax Return Project due by 7:00 pm via Blackboard or to be delivered in person.</p>
12/14	<b>Final Exam</b>	<p>Final exam must be taken online during regular class time on Monday December 16, 2013 from 7:00 – 9:45.</p>	<p>Final exam will cover the second half of the course.</p>

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## Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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## **Course Evaluation**

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester.

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## **University Policies**

### **Student Conduct & Discipline**

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student



conduct and discipline is contained in the UTD publication, *A to Z Guide*, which is provided to all registered students each academic year.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

### **Academic Integrity**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course may use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.

### **Email Use**

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

### **Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, **I cannot drop or withdraw any student.** You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

### **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

### **Incomplete Grade Policy**

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **E**.

### **Disability Services**

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:  
The University of Texas at Dallas, SU 22  
PO Box 830688  
Richardson, Texas 75083-0688  
(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

**It is the student's responsibility to notify his or her professors of the need for such an accommodation.** Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

### **Religious Holy Days**

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

### **Off-Campus Instruction and Course Activities**

Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at the website address given below. Additional information is available from the office of the school dean.

([http://www.utdallas.edu/BusinessAffairs/Travel\\_Risk\\_Activities.htm](http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm))

***These descriptions and timelines are subject to change at the discretion of the Professor.***

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