

***Course Syllabus***

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**Course Information**

**FALL 2016  
ACCT 3350-PPA1 Individual Income Tax  
Tues/Thurs 1130am to 1245pm  
Room-JSOM-2.717**

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**Professor Contact Information**

Steven Solcher  
Office Phone 972-883-5895  
JSOM 3.619

Monday/ Wednesday: 8am-930am and 230pm-4pm. Tuesdays: 830-11am, 4-645pm.  
Thursdays: 830-11am. And by appointment.

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Please read the Testing Center Guidelines that are included in this syllabus. You are responsible to know the contents.

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

See Catalogue

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**Course Description**

An introductory course in Individual Income Taxation. It is a prerequisite for all the other courses in the tax program-and is an important element in the Uniform CPA Examination. Knowledge of individual income tax is important in developing relationships with key executive clients and is the foundation for financial planning.

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**Student Learning Objectives/Outcomes**

- To understand and apply income tax concepts which influence decision making for individual taxpayers including determination of taxable income
- Develop an understanding of the basic tax model and how it applies to all types of global tax situations.
- To understand the ethical considerations in a tax practice
- To develop tax and business communication skills
- To develop an understanding of the impact of technology to the tax practitioner

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**Required Textbooks and Materials**

**Mandatory**

Concepts in Federal Taxation-2017  
Murphy-Higgins Standard Student edition  
ISBN-9781337365758

You can also use the 2016 version as well

**Suggested Course Materials**

See above

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**Assignments & Academic Calendar**

<b>Week #</b>	<b>Date</b>	<b>Topic</b>	<b>Assignments</b>
<b>1</b>	8/23/16 8/25/16	Introduction Chapter 1  Chapter 16	None Class Discussion Questions and Problems – 42,43,45,55,56,57,59,62,63,67 & 68  Class Discussion
<b>2</b>	8/30/16 9/1/16	Chapter 16  Chapter 2	Class Discussion Questions and Problems 34,37,40,42,47 & 51  Class Discussion Questions and Problems 20,22,23,28,30,32(do not write letter)-34,38,39,47,54,58,59,60,65 & 69
<b>3</b>	9/6/16 9/8/16	Chapter 3	Class Discussion Questions and Problems – 30,31,34,35,38,45,46,47,49,50,60,63,65-68,82-84

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<b>4</b>	9/13/16 9/15/16	Chapter 4	Class Discussion  Questions and Problems – 23-28,30,33,36,38,48,43-45,47,48,57,60&65
<b>5</b>	<b>9/20/16</b>	<b>Test #1</b>	<b>Chapters 1,2,3,4 and 16</b>  ** Please see testing procedure guidelines included in the back of this syllabus. Make a reservation with the testing center in advance. Reserve 2.5 hours for the exam  <b>The exam window period is 9/20/16 &amp; 9/21/16 (two days only!)</b>
	9/22/16	Chapter 5	Class Discussion Questions and Problems –27, 30,34,37-42,44,50,52,53,55,58,66, & 67
<b>6</b>	9/27/16 9/29/16	Chapter 6	Class Discussion Questions and Problems-26,29,32-34,38-40,43,45-47,49,54,55,57,61,66&77
<b>7</b>	10/4/16 10/6/15	Chapter 7	Class Discussion Questions and Problems-17,18,20-22,24-26,28,29,33,35,36,39-42,46-48,53,53,55,60,61,67 &72
<b>8</b>	10/11/15 10/13/16	Chapter 8	Class Discussion Questions and Problems – 28,29-33,36,38,41,44,51,52,54,56,58,60,61,70,71&80 91(look at the fact pattern and think @ the solution to each of the various fact patterns)  <b>Case Study/Tax Return Due-Team/Group Project: due 10/13/16</b>

9	10/18/16 10/20/16	Chapter 9  Chapter 10	Questions and Problems -21,22,23,28,29,33,34,36,38,40,42-43,46-50,55,56,58,59,60,66, &70 89 (look at the fact pattern and think @ the solution to each of the various fact patterns)  Class Discussion  Questions and Problems-27,29,31,32,37-41,45,46,54,55,58,59,61& 62 75 (look at the fact pattern and think @ the solution to each of the various fact patterns)
10	10/25/16  10/27/16	Test #2  Chapter 11	<b>** Please see testing procedure guidelines included in the back of this syllabus. Make a reservation with the testing center in advance. Reserve 2.5 hours for the exam</b>  <b>The exam window period is 10/25/16&amp; 10/26/16 (two days only)</b>  Class Discussion Questions and Problems-22,23,25,26,29,33,36,37,39,43-47,56,60-62,66,68 90 (look at the fact pattern and think @ the solution to each of the various fact patterns)
11	11/1/16 11/3/16	Chapter 12	<b>Finish chapter 11</b>  Class Discussion Questions and Problems-19-26,29-31,36,37,39,41-44,46 & 50& 73 (look at the fact pattern and think @ the solution to each of the various fact patterns)

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<b>12</b>	11/8/16 11/10/16	Chapter 13	Class Discussion Questions and Problems –35-36,40,43,50,51,55,58-60,63 & 64
<b>13</b>	11/15/15 11/17/16  <i><b>NO CLASS 11/22/16 11/24/16</b></i>	Chapter 14  <i><b>WINTER BREAK</b></i>	Class Discussion Questions and Problems-18,19,27,34,39,45,53-55,63 & 64  <b>Tax Identification paper is due before Winter Break on 11/17/16</b>
<b>14</b>	11/29/16 12/1/16	Chapter 15	Class Discussion Questions and Problems-48,62,64-65,69,70,79,80,84,90-91
<b>15</b>	<b>Testing Window period</b>  12/6/16	<b>Last Exam #3</b>	<b>** Please see testing procedure guidelines included in the back of this syllabus. Make a reservation with the testing center in advance. Reserve 2.5 hours for the exam</b>  <b>The exam window period is 12/6/16 &amp; 12/7/16 (two days only) Chapters 11,12,13,14 &amp;15</b>
<b>FINAL</b>	Date To Be Determined	<b>Cumulative</b>	Chapters 1-16 Date and location to be announced once the semester begins

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**Case Study/Tax Returns/Group Project:** Information concerning the **case study/tax return** will be posted in eLearning. The case study is developed by the tax faculty and has not yet been used. It is not on the internet-so please do not waste your time looking for it. **You must use a tax preparation software product-a typed return is unacceptable and will result in a zero (please note this requirement)**

The case/study/tax return is a team project -I will put the teams together.

The case study will be due **no later than 10/13/16**

Check eLearning regularly-team assignments, and additional information will be posted.

**Research (Movie)Tax Identification paper-due before Winter Break on no later than 11/17/16**

Information concerning the research (movie) tax id paper will be posted in eLearning. The project will be posted and discussed in class. You will be required to identify federal income tax issues and how the tax law should be applied. The write up should be no longer than 5 double spaced pages (but no less than 3). The grading will be a function of how well you identified the issues, how deeply they were discussed and how well you resolved them or came to a conclusion. The grade will also factor in quality of the written project.

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**Class Participation:** Students should read the assigned chapter and complete the assigned problems prior to class and participate in class discussion.

**There will be a 100-point penalty if an assigned project is late-it must be handed in at the beginning of class-if submitted later-it is late. If you can NOT be in class when an assignment is due—e-mail / or Fax are satisfactory ways of complying with due dates (must be postmarked before class begins)**

### **Grading Policy**

	<b><u>Maximum Points</u></b>
1. Three Tests	300
2. Final Exam (*)	150
3. Tax return case study	75
4. Issue identification paper	<u>75</u>
<b>TOTAL POINTS</b>	<b><u>600</u></b>

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**Grading Policy**

<u>GRADE</u>	<u>RANGE</u>
A+	576-600
A	558-575
A-	528-557
B+	510-527
B	490-509
B-	465-489
C+	450-464
C	429-449
C-	405-428
D+	393-404
D	375-392
D-	360-374
F	<360

**“Any curve is at the discretion of the instructor.”**

Fall 2016-Testing Center Guidelines for Acctg 3350

***You are responsible for knowing the class rules that follow and the information in the website noted below regarding the test center-ignorance of the rules is not an excuse!***

I will use the UTD Testing Center for all examinations administered. The Testing Center is located in the basement of the McDermott Library-MC 1.304. The testing center is a technologically advanced computer lab with more than 150 computers available to support the academic testing function

You must look at and become familiar with all of the testing center guidelines at [www.utdallas/studentsuccess](http://www.utdallas/studentsuccess) . The site will provide all of the up-to date information regarding the center-including operating hours.

You **MUST** check the website noted above to see the time that the center opens. The center usually closes at 10PM-Monday-Friday and 2PM Saturday. It is closed on Sunday. You are responsible to be aware of the “actual” times-so you can take your exam at the appropriate time before the examination window ends!

You must make a reservation to use the testing center for each of the exams. Failure to do so will prevent you from taking the exam-with the resulting consequences.

You will be allowed 2 hours and 30 minutes to complete the exam-please note and adhere to the centers closing time. Please look at the “syllabus” to see the class examination **“window testing period”**. You can take the exam beginning on Saturday of the exam week and **MUST** finish by the closing of the testing center on Wednesday of that week. In other words, you have four (4) days to take the exam –Saturday-Monday-Tuesday and Wednesday but check the syllabus to be

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sure. Your grades will be posted on Friday of exam week and you will be able to see your exam and solutions in my office the following week. I will schedule office hours for that Monday and Wednesday to discuss the exam with you, if necessary, one on one.

#### Testing Center Policies

- A Comet Card is required-a driver's license is not acceptable for admission into the center or taking an exam
- Food and beverages are not permitted in the Testing Center.
- Electronic devices, cell phones, and all personal items, i.e. hats, coats, jackets, etc. are not permitted in the Testing Center. Lockers are available nearby (for Testing Center purposes only).
- I will tell you what calculators are allowed for the exams. All calculators will be examined before testing has started. Cell phone calculators are prohibited.
- Once a test has started, the Testing Center will not allow students to leave the room for **any** reason including the restroom until the test is finished.
- No talking is allowed in the Testing Center.
- The Testing Center will lock the doors 30 minutes prior to closing. Therefore, no new tests or passwords will be administered after the doors are locked.

You should be aware that academic integrity is ensured in the Testing Center through video surveillance and remote monitoring of each individual computer station inside the Testing Center. All incidents of suspected cheating will be documented utilizing but not limited to –visual accounts, digital camera recordings and screen captures. Any violations will be reported to the Dean of Students and the class instructor for appropriate disciplinary action. Students are prohibited from bringing any testing aids or personal items into the Testing Center.

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#### **Course & Instructor Policies**

*(make-up exams, extra credit, late work, special assignments, class attendance, classroom citizenship, etc.)*

Make up exams-which **are rare**-will be determined by instructor on a case-by-case basis

Late work-loss of 20 points/day

Classroom attendance and participation can enhance total points listed above.

**Please shut your cellphones off during class. In addition, please refrain from texting and e-mailing during class. It is disruptive to everyone in the room.**

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#### **Classroom behavior**

Behave as you would want me or another to behave towards you if our positions were reversed. However, should you fail to behave in a manner that I find acceptable, then do not be surprised if



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I ask you to change your behavior, nor be surprised if I ask you to leave the classroom after you fail to change your behavior

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### **UT Dallas Syllabus Policies and Procedures**

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The information below constitutes the University's policies and procedures segment of course syllabi and may be referenced by faculty members in their course syllabi.

Please use the following permanent address when referring to this page: <http://go.utdallas.edu/syllabus-policies>

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### **Sharing Confidential Information**

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Students considering sharing personal information in email, in person, or within assignments or exams should be aware that faculty members and teaching/research assistants are required by UT Dallas policy to report information about sexual misconduct to the UT Dallas Title IX Coordinator. Per university policy, faculty have been informed that they must identify the student to the UT Dallas Title IX Coordinator. Students who wish to have confidential discussions of incidents related to sexual harassment or sexual misconduct should contact the Student Counseling Center (972-883-2527 or after hours 972-UTD-TALK or 972-883-8255), the Women's Center (972-883-8255), a health care provider in the Student Health Center (972-883-2747), the clergyperson (or other legally recognized religious advisor) of their choice, or an off-campus resource (i.e., rape crisis center, doctor, psychologist). Students who are sexually assaulted, harassed, or victims of sexual misconduct, domestic violence, or stalking, are encouraged to directly report these incidents to the UT Dallas Police Department at 972-883-2222 or to the Title IX Coordinator at 972-883-2218. Additional information and resources may be found at <http://www.utdallas.edu/oiec/title-ix/resources>.

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### **Campus Carry**

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The University's concealed handgun policy is posted on the campus carry website: <https://www.utdallas.edu/campuscarry/>

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### **Technical Support**

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If you experience any issues with your UT Dallas account, contact the UT Dallas Office of Information Technology Help Desk: [assist@utdallas.edu](mailto:assist@utdallas.edu) or call 972-883-2911.

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UT Dallas 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. Please use this link to access the UTD eLearning Helpdesk: <http://www.utdallas.edu/elearning/eLearningHelpdesk.html>.

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**Field Trip Policies, Off-Campus Instruction and Course Activities**

Off-campus, out-of-state, foreign instruction/travel, and course-related field trip activities are subject to state law and University policies and procedures regarding travel and risk-related activities.

Detailed information regarding this policy, in accordance to *Texas Education Code*, Section 51.950, can be accessed at the UT Dallas Policy Navigator, <http://policy.utdallas.edu/utdbp3023>, and at <http://www.utdallas.edu/administration/insurance/travel>. Additional information is available from the office of the school dean.

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**Student Conduct and Discipline**

The University of Texas System (Regents' Rule 50101) 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 UT Dallas online catalogs (<http://catalog.utdallas.edu>).

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 Student Code of Conduct, UTDSP5003 (<http://policy.utdallas.edu/utdsp5003>). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

A student at the University neither loses their 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 its 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

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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 demonstrates a high standard of individual honor in his or her scholastic work.

**Academic Dishonesty:** Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes plagiarism, cheating, fabrication, and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found here: <https://www.utdallas.edu/conduct/dishonesty/>.

### Copyright Notice

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It is the policy of the University of Texas at Dallas to adhere to the requirements of the United States Copyright Law of 1976, as amended, (*Title 17, United States Code*), including ensuring that the restrictions that apply to the reproduction of software are adhered to and that the bounds of copying permissible under the fair use doctrine are not exceeded. Copying, displaying, reproducing, or distributing copyrighted material may infringe upon the copyright owner's rights. Unauthorized distribution of copyrighted material, including unauthorized peer-to-peer file sharing, may subject students to appropriate disciplinary action as well as civil and criminal penalties. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. For more information about the fair use exemption, see <http://copyright.lib.utexas.edu/copypol2.html>. As a UT Dallas student, you are required to follow UT Dallas' copyright policy (UTDPP1043 at <http://policy.utdallas.edu/utdpp1043>) and the UT System's policy, UTS107 at <http://www.utsystem.edu/board-of-regents/policy-library/policies/uts107-use-copyrighted-materials>.

### Email Use

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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

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exchange. All official student email correspondence will be sent only to a student's UT Dallas email address and UT Dallas will only consider email requests originating from an official UT Dallas student email account. This allows the University to maintain a high degree of confidence in the identity of each individual's corresponding via email and the security of the transmitted information. The University of Texas at Dallas furnishes each student with a free email account that is to be used in all communication with university personnel. The Office of Information Technology provides a method for students to have their UT Dallas mail forwarded to other email accounts. To activate a student UT Dallas computer account and forward email to another account, go to <http://netid.utdallas.edu>.

### **Class Attendance**

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Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. Absences may lower a student's grade where class attendance and class participation are deemed essential by the instructor. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

### **Withdrawal from Class**

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The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the Comet Calendar (<http://www.utdallas.edu/calendar>) and in the Academic Calendar (<http://www.utdallas.edu/academiccalendar>). It is the student's responsibility to handle withdrawal requirements from any class. In other words, a professor or other instructor cannot drop or withdraw any student unless there is an administrative drop such as the following:

- Have not met the prerequisites for a specific course
- Have not satisfied the academic probationary requirements resulting in suspension
- Office of Community Standards and Conduct request
- Have not made appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Was not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

### **Student Grievance Procedures**

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Procedures for student grievances are found in university policy UTDSP5005 (<http://policy.utdallas.edu/utdsp5005>). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/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 originated.

### **Incomplete Grade Policy**

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As per university policy, incomplete grades may be given, at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be completed within the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the symbol 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically be changed to F.

### **AccessAbility Services**

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It is the policy and practice of The University of Texas at Dallas to make reasonable accommodations for students with properly documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required. If you are eligible to receive an accommodation and would like to request it for this course, please discuss it with your professor and allow one week advance notice. Students who have questions about receiving accommodations, or those who have, or think they may have, a disability (mobility, sensory, health, psychological, learning, etc.) are invited to contact OSA for a confidential discussion. OSA is located in the Student Services Building, SSB 3.200. They can be reached by phone at 972-883-2098, or by email at [studentaccess@utdallas.edu](mailto:studentaccess@utdallas.edu).

### **Religious Holy Days**

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

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Students are encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment.

Excused students will be allowed to take missed exams or complete assignments 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 President of UT Dallas or from the President's designee. The chief executive officer or designee must take into account the legislative intent of *Texas Education Code* 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

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#### **Resources to Help You Succeed**

The Office of Student Success operates the Student Success Center (SSC, <http://www.utdallas.edu/studentsuccess>), which offers assistance to students in the areas of writing, mathematics, communication, multiple science fields, reading, study skills, and other academic disciplines. These services are available through individual and small group appointments, workshops, short courses, and a variety of online and instructional technologies. All students enrolled at UT Dallas are eligible for these services.

The **Math Lab** gives short-term and semester long support for a variety of introductory and advanced mathematics courses. Students may drop in to visit with a math tutor on a regular basis. Comet card is required.

The **Writing Center** offers a collaborative learning environment for one-to-one and small group assistance with general and advanced writing assignments and overall writing skills. Scheduling an appointment is strongly recommended, but walk in appointments are possible if a tutor is available.

The **Peer Tutoring** program offers free tutoring assistance in multiple locations for many of the historically challenging undergraduate subjects at UT Dallas. Tutoring sessions, offered every weekday on a drop-in basis, are one-on-one or in a small group format. The sessions are designed to meet students' individual questions and needs related to

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course/subject concepts. All peer tutors are current UT Dallas students who made an A- or better in the course and have a strong faculty/staff recommendation. Students should check the Student Success Center website each semester for subject offerings and session times.

The **Peer-Led Team Learning (PLTL)** program provides an active, engaged learning experience for students who meet in small groups once a week with a Peer Leader who helps guide them through a potentially difficult gateway course. Students that attend sessions regularly typically earn a half to a whole letter grade higher than students that do not participate in the PLTL program.

**Supplemental Instruction (SI)** provides free, peer-facilitated weekly study sessions for students taking historically difficult courses. SI sessions encourage active, collaborative learning based on critical thinking and transferable study skills. SI leaders attend lectures, take notes, and read assigned material just like the enrolled students. Students should check the SSC website for subject and session times.

The **Communication Lab (CommLab)** offers one-on-one and group consultations where you will gain practical feedback for improving oral and group presentations.

**Success Coaches** are available for individual student appointments to discuss study skills, time management, note taking, test taking and preparation, and other success strategies.

The Student Success Center's main office is located in the McDermott Library Building and can be contacted by calling 972-883-6707 or by sending an email to [ssc@utdallas.edu](mailto:ssc@utdallas.edu).

*Content of this document was last modified by the Provost's Office, 2016-07-20*

*Webpage updated by the Provost's Technology Group, 2016-08-02*