

SYLLABUS FOR MANAGEMENT 542 – SEMINAR IN PERSONAL TAX PLANNING FALL – 2013

Instructor: Ruth Ann Castellano-Piatt, CPA /PFS, CGMA, AEP®, MBA
Office Location: To be Determined upon Individual Appointment (will be at class at least 15 minutes earlier than class start)
Office Hours: By Appointment – E-mail for appointment
Class Meeting Days: Tuesday – 5:30pm to 8:00pm.
Class Location/Room: ASM 1068
Email: rpiatt3@unm.edu

Required Course Material:

- Taxation of Individuals & Business Entities 2014 w/Connect Plus Access
 - Spilkers, 5th Edition
 - SKU: 9780077722050
- Income Tax Forms and Instructions
<http://www.irs.gov/app/picklist/list/formsPublications.html>
- RIA Checkpoint Database (log in through Library Resources)

Objectives

To study the basics of federal income taxation – including

- The basic concepts underlying the tax law
- The legislative, administrative, and judicial sources of our tax laws, and
- The rules and regulations pertaining to the taxation of individuals.

Reasonable Accommodations

Accessibility Services (Mesa Vista Hall 2021 – 277-3506) provides academic support to students who have disabilities. If you think you need alternative accessible formats for undertaking and completing coursework, you should contact this service right away to assure that your needs are met in a timely manner.

Attendance Policy

Regular and punctual attendance is required. UNM Policies apply, which in part means instructor drops based on non-attendance is possible. This policy is regardless of the grading option you have chosen.

Course Conduct and Academic Integrity

Any violation of the Student Code of Conduct will be taken very seriously and appropriate sanctions will be applied. Academic dishonesty includes, but is not limited to, cheating or copying, plagiarism, fabricating information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students. Please refer to the University's full statement on academic honesty and the consequences for failure to comply.

Cell Phones and Technology.

As a matter of courtesy, please turn off cell phones and other communication and entertainment devices prior to the beginning of class.

Assignments and Exams

Homework Questions

Homework will be completed in the McGraw Hill “Connect”. Each Homework will be allowed 2 attempts. Late homework will be deducted 50% each day it is submitted late. Refer to the Schedule for assignments and due dates.

Tax Returns

Four Tax Returns will be completed manually using the “fill-in” forms tax forms provided by your text book or the IRS Website forms. Use of tax accounting software is prohibited. Students may work together in discussing the preparation. Each student is responsible for submitting his/her own return and understanding the material. Students will turn in their Tax Returns electronically by the due date using WebCT.

Research Assignments and Financial Plan:

Two research assignments will be assigned during the course of the semester. They are brief introduction to the Internal Revenue Code and related regulations. The resource for these assignments will be the RIA Checkpoint database available through the UNM Library.

Exams

NO MAKEUP EXAMS WILL BE GIVEN. Students missing an exam for a documented illness or family emergency will need to arrange a time to take a modified exam. Students aware of a University activity conflict with a test date should contact me as soon as possible.

Class Schedule for due dates and coverage is subject to change based on class progress.

Overall Grade

Your grade will be based on the following overall weight. Individual Homework Assignments and Tax Returns will have different individual weights based on concentration of work. For example, the Final Tax Return has the heaviest weight due to the number of Forms and Schedules to be completed for the individual assignment. See the most recent Class Schedule for Individual Assignment and Exam weights.

<u>Assignments and Exam Weight</u>		<u>GRADES</u>
13 Chapter Homework	15%	A = 900
3 Exams	60%	B = 800
3 Tax Returns	15%	C = 700
Financial Planning Report	5%	D = 600
2 Research Papers	5%	F = 500
Total	<u>100%</u>	