

**SYLLABUS FOR MANAGEMENT 542**  
**Individual Income Tax Planning Seminar**  
**FALL – 2015**

Instructor: Ruth Ann Castellano-Piatt, CPA, PFS, CFP®, CGMA®, AEP®, MBA  
Office Location: N/A  
Office Hours: By Appointment  
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***Required Course Material:***

Custom UNM Federal Taxation 2016  
Author: Pearson  
ISBN: 9781323185612  
Publisher: Pearson Custom Publishing

Income Tax Forms and Instructions  
<http://apps.irs.gov/app/picklist/list/formsPublications.html>

***Objectives***

Technical tax course primarily for accounting majors. Covers the Federal Income taxation of individuals, including capital gains and losses, accounting methods, income, deductions, Social Security, installment sales and alternative tax methods.

***Required Technology***

In order to access UNM Learn and Pearson Learning System you will need internet access. Please refer to UNM Technology for UNM Learn Access system requirements and “Online Course Requirements” below.

***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.

***Online Courses Require***

A high speed Internet connection is highly recommended.

Supported browsers include: Internet Explorer, Firefox, and Safari. Detailed Supported Browsers and Operating Systems:

<http://kb.blackboard.com/pages/viewpage.action?pageId=51413176>

Any computer capable of recently updated web browser should be sufficient to access your online course. However, bear in mind that processor speed, amount of RAM and internet connection speed can greatly affect performance.

Online courses perform best on a high speed Internet connection. Those using a dial-up connections will experience longer page load times and much slower performance when accessing their online course. Many locations will offer free high speed internet access including UNM Computer Pods or on of UNM many Statewide Centers.

For additional information: see <http://vist.unm.edu>

For UNM Learn Technical Support: (505) 277-5757 (M-F 8am – 5pm) or [UNMlearn@unm.edu](mailto:UNMlearn@unm.edu)

For Web Conference Technical Help: (505) 277-0857 or [media@unm.edu](mailto:media@unm.edu)

### ***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.

### ***Assignments and Exams***

#### **Homework Questions**

Homework will be completed in the Pearson "MyPearson" System. Refer to the Schedule for assignments and due dates.

#### **Tax Returns**

Three Tax Returns will be completed manually using the "fill-in" forms tax forms. The forms can be obtained from the IRS Website. Link provided in this syllabus. Use of tax accounting software is prohibited. Students may work together, however, each student is responsible for submitting his/her own return and understanding the material. Students will turn in their Tax Returns electronically in pdf format by the due date using BlackBoard Learn.

#### **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 due dates and material 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.

<b><u>Assignments and Exam Weight</u></b>		<b><u>GRADES</u></b>
<b>15 Chapter Homework</b>	<b>25%</b>	<b>A = 90% - 100%</b>
<b>4 Exams</b>	<b>50%</b>	<b>B = 80% - 89%</b>
<b>3 Tax Returns</b>	<b>20%</b>	<b>C = 70% - 79%</b>
<b>1 Research Paper</b>	<b>5%</b>	<b>D = 60% - 69%</b>
<b>Total</b>	<b><u>100%</u></b>	<b>F = 59% and below</b>

**Management 542**  
**Fall 2015**  
**Class Schedule**

<https://portal.mypearson.com/login>

Class Date	Day	Material To Be Covered	Due Date
8/20/15	Thursday	Cover Chapters 1 - 5	Class
8/27/15	Thursday	Cover Chapters 1 - 5	Class
9/3/15	Thursday	Cover Chapters 1 - 5	Class
9/26/15	Saturday	Tax Return Problem #1 - Ch. 2, Problem 63	Submit in Learn in PDF Format - 11:55 PM in Learn
9/10/15	Thursday	Cover Chapters 1 - 5	Class
9/16/15	Wednesday	HOMEWORK DUE	Homework Due Chapters 1 - 5 - 11:55 PM in Pearson
9/17/15	Thursday	Exam	Exam in Pearson
9/24/15	Thursday	Cover Chapters 6 - 9	Class
10/1/15	Thursday	Cover Chapters 6 - 9	Class
10/8/15	Thursday	Fall Break - No Class	Class
10/15/15	Thursday	Cover Chapters 6 - 9	Class
10/17/15	Saturday	Tax Return Problem #2 - Ch. 7, Problem 63	Submit in Learn in PDF Format - 11:55 PM in Learn
10/21/15	Wednesday	HOMEWORK DUE	Homework Due Chapters 6 - 9 - 11:55 PM in Pearson
10/22/15	Thursday	Exam	Exam in Pearson
10/29/15	Thursday	Cover Chapters 10 - 12	Class
10/31/15	Saturday	Research Memo Due	Submit in Learn in PDF Format - 11:55 PM in Learn
11/5/15	Thursday	Cover Chapters 10 - 12	Class
11/11/15	Wednesday	HOMEWORK DUE	Homework Due Chapters 10 - 12 - 11:55 PM in Pearson
11/12/15	Thursday	Exam	Exam in Pearson
11/19/15	Thursday	Cover Chapters 13 - 15	Class
11/26/15	Thursday	Holiday - No Class	Class
11/28/15	Saturday	Tax Return Problem #3 - Ch. 9, Problem 80	Submit in Learn in PDF Format - 11:55 PM in Learn
12/3/15	Thursday	Cover Chapters 13 - 15	Class
12/6/15	Sunday	HOMEWORK DUE	Homework Due Chapters 13 - 15 - 11:55 PM in Pearson
12/10/15	Thursday	Exam	Exam in Pearson