

SYLLABUS FOR MANAGEMENT 342
Individual Income Tax Planning Seminar
FALL - 2016

Instructor: Ruth Ann Castellano-Piatt, CPA, PFS, CFP®, CGMA®, AEP®, MBA
Office Location: N/A
Office Hours: By Appointment
Communication: E-Mail and By Appointment On-Line
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Required Course Material:

Fed Taxation 2017 w/My Accounting Lab + EBook
Author: Pope
ISBN: 9781323431801
Publisher: Pearson Custom Publishing

Income Tax Forms and Instructions
<https://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. I recommend that you use Firefox. Explorer has problems with Learn video.

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

For Web Conference Technical Help: (505) 277-0857 or 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. See the most recent Class Schedule for Individual Assignment and Exam due dates.

Assignments and Exam Weight

14 Chapter Homework	25%
3 Exams	50%
3 Tax Returns	<u>25%</u>
Total	<u>100%</u>

GRADES

A = 90% - 100%
B = 80% - 89%
C = 70% - 79%
D = 60% - 69%
F = 59% and below

Management 342

Fall 2016

Class Schedule

<http://www.pearsonmylabandmastering.com/>

Class Date	Day	Material To Be Covered	Due Date
8/22/16	Week 1	Cover Chapters 1 - 5	Class
8/29/16	Week 2	Cover Chapters 1 - 5	Class
9/5/16	Week 3	Cover Chapters 1 - 5	Class
9/12/16	Week 4	Cover Chapters 1 - 5	Class
9/19/16	Week 5	Cover Chapters 1 - 5	Class
9/22/16	Thursday	HOMEWORK DUE	Homework Due Chapters 1 - 5 - 11:55 PM in Pearson
9/23-25/16	Friday - Sunday	EXAM #1 - Chapters 1 - 5	Exam #1 - Chapters 1 - 5
9/26/16	Week 6	Cover Chapters 6 - 10	Class
10/1/16	Saturday	Tax Return Problem #1 - Ch. 2, Problem 63	Submit in Learn in PDF Format - 11:55 PM in Learn
10/3/16	Week 7	Cover Chapters 6 - 10	Class
10/10/16	Week 8	Cover Chapters 6 - 10	Class
10/17/16	Week 9	Cover Chapters 6 - 10	Class
10/24/16	Week 10	Cover Chapters 6 - 10	Class
10/31/16	Week 11	Cover Chapters 6 - 10	Class
11/3/16	Thursday	HOMEWORK DUE	Homework Due Chapters 6 - 10 - 11:55 PM in Pearson
11/4-6/2016	Friday - Sunday	EXAM #2 - Chapters 6 - 10	Exam #2 - Chapters 6 - 10
11/7/16	Week 12	Cover Chapters 11 - 14	Class
11/12/16	Saturday	Tax Return Problem #2 - Ch. 7, Problem 63	Submit in Learn in PDF Format - 11:55 PM in Learn
11/14/16	Week 13	Cover Chapters 11 - 14	Class
11/21/16	Week 14	Cover Chapters 11 - 14	Class
11/28/16	Week 15	Cover Chapters 11 - 14	Class
12/5/16	Week 16	Cover Chapters 11 - 14	Class
12/8/16	Thursday	HOMEWORK DUE	Homework Due Chapters 11 - 14 - 11:55 PM in Pearson
12/9-11/2016	Friday - Sunday	EXAM #3 - Chapters 11 - 14	Exam #3 - Chapters 11 - 14
12/15/16	Thursday	Tax Return Problem #3 - Ch. 9, Problem 80	Submit in Learn in PDF Format - 11:55 PM in Learn