

**SYLLABUS FOR MANAGEMENT 594**  
**Estate and Gift Tax**  
**SPRING - 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  
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***Required Course Material:***

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. On line participation, submission of assignments, and taking exams will be measures of attendance.

***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***

#### **Quizzes**

Quizzes will be completed in Learn. 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. I have posted some tax forms in Learn. All 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. I recommend that you print and send a scanned copy of the prepared tax return. Submitting fillable forms in Learn do to transmit correctly.

#### **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.

### **Project Paper**

A project paper will be submitted through Learn. Instructions and subject matter will be posted in Learn.

**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.

<u>Assignments and Exam Weight</u>		<u>GRADES</u>
<b>5 Quizzes</b>	<b>25%</b>	<b>A = 90% - 100%</b>
<b>3 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 Project Paper</b>	<b><u>5%</u></b>	<b>D = 60% - 69%</b>
<b>Total</b>	<b><u>100%</u></b>	<b>F = 59% and below</b>

**Management 594  
Spring 2016  
Class Schedule**

<b>Class Date</b>	<b>Day/Week</b>	<b>Material To Be Covered</b>	<b>Due Date</b>
1/18/16	Week	Gift Transfer Tax	
1/24/16	Week	Gift Transfer Tax	
2/1/16	Week	Gift Transfer Tax	
2/6/16		Quiz #1	Quiz #1 in Learn - 11:55 PM
2/8/16	Week	Gift Transfer Tax	
2/13/16		Tax Return #1	Submit in Learn in PDF Format - 11:55 PM in Learn
2/15/16		Exam #1	Exam #1 in Learn - 11:55 PM
2/15/16	Week	Estate Tax	
2/22/16	Week	Estate Tax	
2/27/16		Quiz #2	Quiz #2 in Learn - 11:55 PM
3/29/16	Week	Estate Tax	
3/7/16	Week	Estate Tax	
3/13/16	Week	Quiz #3	Quiz #3 in Learn - 11:55 PM
3/14/16	Spring Break		
3/21/16	Week	Estate Tax	
3/28/16	Week	Estate Tax	
4/2/16		Exam #2	Exam #2 in Learn - 11:55 PM
4/3/16		Tax Return #2	Submit in Learn in PDF Format - 11:55 PM in Learn
4/4/16	Week	Estate Tax	
4/8/16		Quiz #4	Quiz #4 in Learn - 11:55 PM
4/11/16	Week	Estate Tax	
4/18/16	Week	Estate Tax	
4/23/16	Saturday	Project Paper Due	
4/24/16		Quiz #5	Quiz #5 in Learn - 11:55 PM
4/25/16	Week	Estate Tax	
5/2/16	Week	Estate Tax	
5/7/16	Saturday	Tax Return #3	Submit in Learn in PDF Format - 11:55 PM in Learn
Opens 5/8/2016	Due 5/12/16	EXAM #3	Exam #3 - in Learn - 11:55 PM