UNIVERSITY OF SOUTH FLORIDA Sarasota-Manatee
TAX 4001 - CONCEPTS OF FEDERAL INCOME TAXATION
100% online class
SYLLABUS – Spring 2015

The Rules of the Syllabus apply to all Students Equally

Instructor: Carol A. Vance Macc JD, CPA FL and CA, Member of FL and CA Bar

Office Hours
SMC 225 Video sessions and chats, phone calls and emails will be available and can be scheduled, please email me. Watch the announcements.

Phone Numbers: Office (727) 367-1222
Fax (727) 367-1221
USF Office: 941-359-4654

Email: cvance@usf.edu and cvance@cavcpa.com – I respond quicker to this email. This is the best way to contact me. I do not text.

Course Objectives: The purpose of the course “Concepts of Federal Income Taxation” is to allow the student to acquire:

1. An understanding of the concepts of taxable income, deduction, calculation of income tax and alternative tax treatments as they apply directly or indirectly to individuals.

2. An appreciation of the value of tax planning, the possibilities for legitimate tax minimization.

3. Application of tax law to preparation of tax returns

4. Some familiarity with controversial aspects of our tax system, and sources of tax data.

5. Expose the students to the importance of soft skills so critical in the workplace such as: teamwork, listening, reading and following directions, timeliness, organization, and familiarity with technologies.

Topical Outline:
Conceptual Foundations of the Tax Law; Introduction to Taxation, Administration, Sources, & Research Planning 1%
Inclusions and Exclusion 24%
Deductions for and from AGI 35%
Tax Credits and estimated taxes 5%
Property Transactions 35%

Total 100%
Required Course Materials and Software:

Textbook: Prentice Hall Federal Taxation, 2015 Edition Pope, Anderson, Rupert Text ISBN: 13: 9780133772081 Or get the comprehensive text that includes the text for Tax 5015 ONLY If you plan to take the Entity Tax Course before the Fall 2015 Semester (the text will be the new 2015 version by then) My Accounting Lab (MAL), optional. Textbooks ordered at the USF S/M bookstore 941-355-5252, bookstore@sar.usf.edu Your homework solutions will be available in Word/PDF on dropbox and a limited number of answers are available in interactive form on My Accounting Lab: http://www.pearsonmylabandmastering.com/

Course ID: vance03363 that accompanies this text – no points are available for MAL homework. MAL is not required. If you choose to purchase a different text than the text assigned in the syllabus, finding the differences is not my responsibility. You will be responsible for the information in the text assigned. This is an on line course and the student and not the instructor is responsible for the operation of the students computer. Do not request computer assistance from the Instructor, the instructor is not an IT expert. Mac computers have many problems with Canvas so seek Mac help. If you choose to deviate from the textbook assigned, I cannot refer you to the correct pages or assure the pages and homework assigned are correct.

COURSE DELIVERY: You must read the assigned text, come to class and listen to the lectures (power points provided on Dropbox), take notes and work the examples in the lectures. Then do the homework and study the lecture notes. You will find the power points posted at:

https://www.dropbox.com/sh/pqy09xlmsstgwmrn/YE6WpzLpAd

You may need to cut and paste this URL into your browser.

The lectures cover every item and problem tested on your exam and likely to be tested on the CPA exam. It will be impossible to pass this course without reading the text, listening to the lectures, taking notes, practicing the homework and lecture examples and studying your notes. An extra homework packet of problems and answers is posted on Dropbox for your practice before quizzes and exams. These should be done IN ADDITION TO homework problems listed on assignment schedule. I have posted power points formatted to facilitate note taking for the taped lectures for you on dropbox. Your grade will be based on your performance on the quizzes, tax return projects and exams. Start the projects early and seek my help for full credit on these projects. I will assist you with your efforts up to 48 hours before the due date.

ON LINE TESTING IS NOT OPEN BOOK TESTING
The "online tests" in any of my courses are not designed to be "open book". They are designed to test what you KNOW. Familiarity alone will not be sufficient. You will not have time to look up the answers. If I cover the material in my lecture and do examples and or assign homework problems on the subject, then you need to KNOW
that material and be able to apply it quickly as I have done in the examples and homework from text and the extra homework packet. We will focus on the material you will need and use as consumers, professionals and tend to change the least in the tax code. If I do not cover it in my lecture then it is not as important or sometimes beyond the scope of a basic individual tax course. Subjects that are changed less by Congress tend to be tested more on professional licensing exams. These are less volatile areas of the tax code that have remained the same for years. These we cover.

Only the relevant homework problems have been assigned from your text and I did not burden you with excess busy work. An extra homework pack divided by exam coverage is posted on Dropbox. Those questions tend to be comprehensive on one subject and could sometimes be divided into 5 different test questions. MAL provides very few solutions to the relevant questions in your text. MAL is not comprehensive for tax texts. In fact it covers less than 20% of the homework in the text.

Everyone is subjected to the same time pressures on the testing and the bottom line is - you either KNOW the material or not.

**GRADE Disputes.** If you would like to dispute a grade posted on you must do so within 2 weeks of the posting or the due date whichever is earlier/ All exams. Quizzes and assignments will be destroyed 4 weeks after the semester ends.

**Explanation for Cumulative Testing**

All tests are cumulative in tax and may cover any material covered to date. This is no differently tested than if instead I used unannounced pop quizzes. You will need the information you learn in the first chapters all the way through to the end of the course and you will need that same information in Tax 5015. Life is cumulative, accounting is cumulative, the short term learning permitted in some classes is the reason less than 1/2 of USF graduates ever pass the CPA exam. I want you to be successful and I believe you can do it!

**Explanation for the testing times - Online classes and online testing is a privilege**

Your tests are set at the times listed on the assignment schedule because I have to contend with several constraints:

1. I cannot require you to take a test at any time any USF campus has classes in session. So that rules out 8am -10pm Monday - Friday, and Saturday 9-5pm. Except for 4:50pm - 5pm, M-F, when currently no USF business class is in session. Some exams are 75 minutes long and starting at 10pm would mean you would not finish until 11:30pm.
2. I cannot require that you take a test in my class if you could also be taking another online class from me with testing at the same time. For instance Tax 4001 and BUL 3320 cannot be scheduled at the same time because a student may be enrolled in both classes. This is why some testing in some classes start at 4:50pm or 8am and others start at 7am.
3. I cannot give you a large time frame to take the test whenever you like because first I cannot provide timely feedback to students that stay on the syllabus schedule and second it would allow you to cheat. The exams are not open book or group projects. If you get caught cheating on a large scale, accreditation of the University is at stake and you will be expelled. Online classes would be terminated in the College of Business. Your degree would be worthless if it
was from an unaccredited University.

4. I cannot set an exam time different for different people; Canvas notices the entire class of all testing times and therefore will confuse the students who have scheduled their time around the assignment schedule.

5. I do know from lots of research already done on this subject, that the human brain works best when there is natural daylight outside and that good preparation and a good nights sleep with an early wake-up and breakfast does produce good results. Do not stay up all night studying, your reasoning skills are best when rested and fed.

Keep in mind that I am up with you too watching your progress from my end, so 4:50 pm or 7-8am is not to torture you, it is the only option. I am neither an early or late person, I like to sleep.

**Explanation for Help Line deadline on Projects**

Why is there a deadline? 1. Because your project should be done before the next test and hopefully you learned what you could apply from that exercise to your objective test and in those last days you should be focusing on your test. 2. It is not possible for me to respond to all of my 100 tax students each semester in the last 48 hours and 3. The Dean requires that I attend faculty and committee meetings most Fridays all day, so I will not be available to assist students. If I set expectations that I would be available and then in fact were absent then that would be unfair to the students who expected help until the last moment. I made my time frame available from day one of the course and I suggest when you should start on the projects on the assignment schedule. I am more available to assist with tax projects than any other USF tax professor on any campus. Some will provide no help at all.

**Explanation for my Emails**

I appreciate your polite and respectful emails. I WANT to help you all with your projects as quickly as you request the help and while you are thinking about the questions. So my responses are quick but brief. I in no way intend to be rude or sarcastic; I am trying to be personally responsive to over 150 students very quickly. I want you all to succeed and have brilliant careers!

Keep sending the questions; I will continue to respond as quickly as possible.

Good Luck!

**Course Policies – (Instructor reserves the right to add, delete or modify any policies or assignments during the semester):**

1. **Academic Dishonesty:** The University's policy on academic dishonesty and disruption of the academic process is clearly set forth in the current USFSM Catalog. This policy will be strictly enforced. Please be advised that punishment for academic dishonesty may result in an automatic “F” (or “FF”) in the course, or an action that may result in suspension or expulsion. **Failure to comply with the rules set forth below will result in this penalty being enforced to the fullest extent.** All exams and quizzes are the property of the Instructor and may not be reproduced.

2. **Attendance:** Students are expected to listen to all course lectures and to participate in all
assigned exercises, cases, and problems as instructed. Listening to all lectures and good class notes are essential for successful completion of this course. Anything discussed in lectures, whether or not covered in the textbook or other course materials may appear on examinations. Good notes are of critical importance. You may NOT audiotape, duplicate or record class lectures and discussions without the Professor's written permission. SEE ABOVE RESPONDUS INSTRUCTIONS FOR FIRST DAY ATTENDANCE.

3. **Assignments and Class Presentation Methods:** The Professor will use the lecture method of presentation of the material along with video examples of the concepts discussed. The approach to be used will be to place current tax law in its historical and economic setting, and to examine each applicable major provision of the Internal Revenue Code, its rationale, and the way it functions. An appreciation of broad concepts, however, should be coupled with knowledge of how these concepts apply in specific factual situations. My accounting lab is recommended for your convenience. Homework Solutions have been posted on Dropbox. All assigned problems should be completed. Students should consider the unassisted completion of all written assignments to be a minimum requirement for successful testing in this course. You also have course café available under discussions on Canvas. This allows you to chat with fellow students.

**Student Preparation:** Students are expected to read the material to be covered and to work the assigned homework problems and questions.

4. **Calculators:** ONLY 5 function calculators can be used on exams. No other calculators will be permitted. Practice with this type of calculator since drop down 5-function calculator is all that will be available on the CPA or CFP exam.

5. **Grade Forgiveness:** The University grade forgiveness policy applies. You must submit the required forms before graduation. Grade forgiveness is limited to three USF courses with no more than one repeat per course. Accounting majors can use the forgiveness policy only once in upper level accounting course. It is the student's responsibility to determine the current grade forgiveness policies.

6. **S/U Grades:** This course is not offered on an S/U basis.

7. **Prerequisites:** Intermediate I is required to enroll in this course. Cost, Audit I and Intermediate II are suggested before you enroll in this course. It is recommended that accounting majors take Tax 4001 as near to graduation as feasible because of rapid changes in the tax law. Students are expected to have a working knowledge of their computer and software required for this course.

**Progressions:** A "C" or better must be earned in this course in order to take the next sequential course in taxation.

8. **Incomplete Grades:** An "I" grade may be awarded to an undergraduate student only when a small portion of the student's work is incomplete due to circumstances beyond the control of the student, and only when the student is otherwise earning a passing grade. The time limit for removing an "I" grade is to be set by the instructor of the course. The maximum time for removing the "I" grade is the end of the next academic semester of enrollment. "I" grades are
used only for emergency situations. "I" grades are not to be used as a means of avoiding a poor grade. For this Course students must complete their Incomplete within two weeks of the end of the academic semester. Summers do count as an academic semester.

9. **Make-up Exams:** If a student cannot be present for an exam for a valid reason, (validity to be determined and verified by the instructor) a make-up essay test will be given **only if the student has notified the instructor 48 hours in advance that he/she cannot be present for the exam.** Missed exams must be made up **BEFORE** the original test date. You will be given an essay makeup exam at 6am on the date assigned by the Instructor. Please contact the instructor for further information.

10. **Bomb Scare or Campus Closings:** In case of bomb threat, all classes will be held. The class will meet outside of the classroom building, and any scheduled examination will be taken at another location. In the event of an emergency, it may be necessary for USFSM to suspend normal operations. During this time, USFSM may opt to continue delivery of instruction through methods that include but are not limited to: Canvas, Video, Skype, and email messaging and/or an alternate schedule. It's the responsibility of the student to monitor the Canvas site for each class for course specific communication, and the main USFSM and College websites, emails, and MoBull messages for important general information. The USF hotline at 1 (800) 992-4231 is updated with pre-recorded information during an emergency. See the [Campus Police Website](#) for further information.

11. **Testing Policies:** Tax exams are normally structured to include a testing of:

   A. The student's knowledge of the material covered in the textbook, homework, examples, projects and class lectures.
   B. The student's ability to analyze complex tax problems.
   C. The student's ability to work under some time pressure required for professional testing and the workplace.

12. **Examinations and Grading:**

   A. **Examinations and Other Matters:** Reading and Following Directions are critical skills for this course, your career as a CPA or CFP and the CPA and/or CFP exam Your grade will be based upon your performance on three (3) exams, (7) quizzes, One (1) Extra Credit Quiz and three (3) individual income tax projects. All testing in this course is cumulative and may include all materials assigned up to and including the test date. You will find the tax projects posted on Dropbox. You may use IRS forms at www.irs.gov or manually prepare your tax returns. There is also a Video tutorial to assist you in using the IRS forms to complete your projects on Canvas under the Project tab. You may turn your projects in early if you anticipate problems with the due dates or if you tend to procrastinate. Late return projects will receive zero credit. I will assist you with your tax projects provided you demonstrate an independent pro-active effort has been made. **I am happy to assist you with your progress on the projects up until 48 hours prior to the time and due date.** These projects are designed to help you apply the materials from the textbook to the real world application and to prepare you for simulations/tasks on the CPA exam. I STRONGLY encourage you to work on these projects in advance, they will help prepare you for the exams and working in advance insures that you will earn the maximum points. The
Instructor reserves the right to add, delete or edit dates or contents of assignments, quizzes, projects or exams. If using a Mac. You must make sure that you have the MAC patch to use PDF as your method to save and turn in 1 file that contains your project.

**EXAMS, QUIZZES and Property TEST:** Quizzes, exams and tests are listed on your assignment schedule no email reminders will be sent. Please post all quiz, test, exams, assignment due dates on your calendar NOW. Quizzes and Exams are announced on Canvas only; you will not receive an email. They will cover assigned material through and including the date of the announcement of the quiz, exam or test. The Monday quizzes will become available Monday at 5pm and will remain available until Monday at 5:15-5:25pm see assignment schedule. The Monday Exams will become available at 4:50pm pm on Mondays and will end at 6:00pm per the assignment schedule. Please see the assignment schedule for exact dates and times. You must finish your tests by the end time. Then the quizzes, tests and exams will disappear. This is a very short window of time on the same date to take the quiz and exams – mark your calendars now. There are no makeups and it is your responsibility to log on to the quiz and exam and test with a reliable computer and internet connection. Once you launch the test, if you attempt to utilize any other functions on your computer Canvas will lock you and you will not be permitted to complete the quiz. There is no backtracking permitted on the quiz; you must answer each question as it appears. The quizzes are randomly sorted so you will not have the exact quiz as your classmates. Each announced quiz will indicate the time allotted for the quiz, usually 5-20 minutes per quiz. You must complete your quiz within the allotted time then Canvas will lock you out of the quiz. **You must be ready at 4:50pm or 5pm Monday to take your quizzes, exam or test.** Your clock and the Canvas clock may not be synchronized. Do not expect to have time to look up your answers in the text and do not expect that the quiz grades are “free” points. Many students fail this course for missing and/or not being prepared for the quizzes. You should log on to take your quizzes under the same circumstances as an in class exam to avoid distractions and interruptions. Control your environment by using the library and turning off your cell phone, iPad, radios, televisions etc. the time limit set forth in the course to answer each question is slightly more time than you will have on the CPA/CFP exam. The level of difficulty is similar. Since you control your computer and testing environment, you alone are responsible for complying with the dates and times. I suggest that you make a plan for each deadline and date and then make a backup plan. **ONLINE testing is a privilege that may be revoked by the instructor for any reason. If any student is suspected or disciplined or reprimanded for any misconduct on any USF campus or any other University or College then the Instructor may revoke the online testing privilege and require the student to take all tests in a supervised setting at a time and place to be determined by the Instructor.** Students may receive no assistance from any source during testing.

**Feedback for quizzes and exams** will be available on taped Video sessions. I will review the most missed questions on the quizzes and exams. These will be announced as they are posted. I am happy to review your individual test with you on campus during office hours, via email or phone call. Please contact me at my email address to schedule any of these review modes.

B. **Grading:** Your grade is based on the possible points assigned in this course. The scale employed for grading is the following: **90% of the total points assigned**
\[(TPA) = A; \ 80\% \ of \ TPA = B; \ 70\% \ of \ TPA = C; \ 60\% \ of \ TPA = D; \ PLUS \ AND \ MINUS \ GRADES \ WILL \ NOT \ BE \ GIVEN \ IN \ THIS \ COURSE. \ Pay \ attention \ to \ your \ scores \ and \ the \ drop \ dates. \ No \ extra \ credit \ will \ be \ provided \ and \ no \ extra \ "curves" \ will \ be \ given.\]

13. **Drop Date:** No "W" grades can be obtained after the official drop date. All students enrolled after the drop date will receive a letter grade of A, B, C, D, F. Accounting and Law Faculty will not provide any approval on student petitions for late withdrawal after this date: **March 21, 2015**

14. **Notice:** All exam papers will be destroyed four weeks after the semester ends. If you receive your grade and wish to have your exam grades reviewed, you must notify the course Professor in writing within this four week time period.

15. **Grade Disclosure:** Grades are available on Canvas. Due to confidentiality issues, the course Professor will not email grades, nor provide grades over the telephone or fax, nor post grades.

16. **Cell Telephones/Pagers:** To avoid class disruptions, cellular telephones and pagers must not emit audible signals during class. Please place such equipment in mute or off mode. If you have a potential emergency situation, please notify the course Professor, and you will be allowed to keep your cell phone activated. If your cell phone disturbs your fellow students during an exam you will be asked to leave the exam and forfeit your scantron and exam score at that time.

17. **Disabilities:** Students are responsible for registering with the Office of Students with Disabilities Services (SDS) in order to receive academic accommodations. Reasonable notice must be given to the SDS office (typically 5 working days) for accommodations to be arranged. It is the responsibility of the student to provide each instructor with a copy of the official Memo of Accommodation. Contact Information: Disability Coordinator, 941-359-4714, disabilityservices@sar.usf.edu, http://usfsm.edu/disability-services/

18. **Religious Observances:** Students who anticipate the necessity of being absent from class due to the observation of a major religious observance must provide written notice of the specific dates to the instructor by the third class meeting.

19. **Proper Enrollment:** Students not properly enrolled in the class will not be allowed to take examinations without adequate written documentation being provided that the problem is resolved.

20. **Lecture Notes/Tapes/Disks Sales:** Lecture notes, tapes, and disks of class lectures are for your personal use only. It is unacceptable to sell them to anyone or any entity, or to place them on any website without the express written consent of the course Professor.

21. **Solutions manuals:** The solutions to your homework problems are available on Dropbox and some are available in interactive form on MAL. These problems were chosen for you to practice at the same time your quizzes and exams were being created, so failure to work the problems will likely result in poor exam performance.
22. CPA EXAM information: The Regulations section of the CPA exam is covered in Tax 4001 (15%), Tax 5015 (60%) and BUL 5332 (25%). I highly recommend that you take the Tax courses in immediate succession and that you take BUL 5532 during the same semester as Tax 5015. These two 5000 level courses can be used for your BS or your 5th year or your MBA or Macc. The BUL course counts as the required second law course and not as an accounting course. Tax 5015 and BUL 5332 cover overlapping tax and law in the subject area of entities and should be taken together. I also recommend that immediately following your completion of Tax 5015 and BUL 5332 you sit for the REG section of the CPA exam.

23. Professionalism and following Directions and Seeking your own Solutions
You are months away from being licensed professionals who will be expected to follow directions and solve problems. We would like to see you start exercising these qualities. You are expected to read the announcements for the course weekly as if you are following up with your supervisor for assignments at work. You are also expected to read the syllabus and assignment sheets and search for your answers to procedural questions regarding the course. If you still have procedural questions then please email those questions to me. I may respond with: “Please see the announcements or syllabus or assignment sheet.” Understand that at your work place each time you go to your supervisor with redundant questions that have already been answered he or she will not likely think much of your level of professional responsibility. Given the competitive nature of the workplace, too many of these instances may be detrimental to your career. So PLEASE start practicing, reading the directions and following those directions now. ON THE OTHER HAND – DO NOT HESITATE to direct substantive course questions to me as often and as redundantly as necessary! I am here to assist you with obtaining the tax and law skills necessary to help you become a successful licensed professional.

24. GUIDELINES FOR SUCCESS IN INDIVIDUAL INCOME TAXATION
1. Read the text prior to watching or attending the lectures

2. Before each lecture, but after studying the assigned textual material, write out a tentative solution to the homework questions and problems.

3. Write down any questions you have about topics in the text or homework questions and problems and ask the instructor for a further explanation either in email or during office hours.

4. Attend each class or listen to the lectures and take notes.

5. After each lecture, review notes taken and points covered and reread the text even slower for more detail. Check the answers to your homework problems.

6. Before each major examination, restudy the notes taken. Pay particular attention to concept summaries, examples of tax points, covered in lectures and homework assigned.

7. Form study groups with other students, so that you can exchange ideas and help one another.

25. Sound and/or Video and or Visual Reproduction Recording Devices Prohibited: The use of sound and/or video recording devices is prohibited except when required in writing by
Student Disability Services, or if written permission is given by the instructor. Such recordings may be used only for individual or group study, or for other non-commercial purposes reasonable arising from the student’s study or enrollment. A violation of this policy will result in an Honesty policy violation the assignment of a grade of FF for the course. The instructor may grant written permission for audio recording if requested prior to the beginning of any class.
<table>
<thead>
<tr>
<th>Date of Class</th>
<th>ASSIGNMENT</th>
<th>PPT Lecture minutes</th>
<th>Quiz and Exam dates and Times must complete by end time</th>
<th>TAX 4001 Spring 2015 100% ONLINE per chapter number</th>
<th>HOMEWORK To BE completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 5</td>
<td>Chapters 1: 4-11, 17-18, 24-29, Ch 2:1-30, 33-35</td>
<td>22.31</td>
<td>Take practice quiz before 5pm 1/17/15</td>
<td>Introduction, Determination of Tax 3.13</td>
<td>Ch 1: 26, 27, 46 Ch 2: 28-30, 34, 35, 43, 44, 45, 47</td>
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<tr>
<td>12</td>
<td>Ch 3, (Start Project 1)</td>
<td>39</td>
<td>Quiz 1a 1/12 at 5pm-5:15pm and Extra Credit Pre quiz 1/12 at 5:15-5:30pm</td>
<td>Gross Income: Inclusions 3</td>
<td>CH 3: 34, 35, 37a, 38, 41, 53</td>
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<tr>
<td>19</td>
<td>Chapter 4</td>
<td>22</td>
<td>Quiz 1b 1/19 at 5pm-5:20pm</td>
<td>Gross Income: Exclusions &amp; Deductions and Losses 19</td>
<td>CH 4: 34, 35, 37, 40, 41, 42, 43, 45, 46, 47, 51</td>
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<tr>
<td>Feb 2</td>
<td>CH 6 and TAX RETURN #1 Due 1/26 5pm on Canvas</td>
<td>50</td>
<td>Deductions and Losses 24</td>
<td>Multiple Choice Questions - Makeup 10 Essay 60</td>
<td>CH 6: 34, 35, 38, 40, 45, 49, 51</td>
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<tr>
<td>9</td>
<td>EXAM 1 ONLINE - (Start project 2)</td>
<td>54</td>
<td>Exam 1 2/2-3 4:30pm-6pm</td>
<td>Itemized Deductions 12</td>
<td>Ch 7.1 a,b, 3.1, 11, 19, 39, 40, 41, 44, 45, 53, 51</td>
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<td>16</td>
<td>Chapter 7</td>
<td>49</td>
<td>Quiz 2 2/16 at 5pm-5:25pm</td>
<td>Losses and Bad Debts 18</td>
<td>Ch 8: 6.8, 12, 16, 39, 40, 42, 43, 53, 54</td>
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<tr>
<td>23</td>
<td>Chapter 9</td>
<td>37</td>
<td>Quiz 3 2/23 at 5pm-5:15pm</td>
<td>Employee Expenses and Deferred Compensation 13</td>
<td>Ch 9: 1.2, 3, 52, 63, 57, 63, 66</td>
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<td>Mar 9</td>
<td>Chapter 10: 1-20 (start project 3)</td>
<td>33</td>
<td>Depreciation, Cost Recovery and Amortization 7</td>
<td>Ch 10: 1.4, 25, 26, 42</td>
<td>Ch 10: 1, 2, 5, 10, 11, 35, 36, 48, 87, 68</td>
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<td>16</td>
<td>Chapter 14: 1-4, 14-15, 19, 25-32 Tax Return #2 Due 3/16 at 5pm on Canvas</td>
<td>52</td>
<td>Quiz 4 3/16 at 5pm-5:15pm</td>
<td>Tax Credits and Payment of Tax 10</td>
<td>Ch 14: 1, 2, 5, 10, 11, 35, 36, 48, 87, 68</td>
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<tr>
<td>23</td>
<td>EXAM II</td>
<td>52</td>
<td>EXAM II - 3/23 4:30pm-6pm</td>
<td>80 MULTIPLE CHOICE QUESTIONS: Makeup 10 Essay 10</td>
<td>Ch 14: 1, 2, 5, 10, 11, 35, 36, 48, 87, 68</td>
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<tr>
<td>30</td>
<td>Chapter 5</td>
<td>46</td>
<td>QUIZ 5 3/30 at 5pm-5:15pm</td>
<td>Property Transactions Gains/Losses 24</td>
<td>Ch 5: 10, 12, 28, 33, 42, 66, 67, 76</td>
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<td>Apr 6</td>
<td>CH 13</td>
<td>30</td>
<td>EXTRA CREDIT QUIZ 4/6 at 5pm-5:15pm</td>
<td>1231 and Recaprate and Non-taxable Exchanges 9</td>
<td>Ch 13: 1, 6, 7, 32, 36, 41</td>
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<td>13</td>
<td>CH 12 &amp; Project #3 Due 4/13 at 5pm on Canvas</td>
<td>31</td>
<td>Quiz 6 4/13 5pm-5:25pm</td>
<td>Property Transactions Gains/Losses 17</td>
<td>Ch 12: 2, 27, 28, 43, 44</td>
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<tr>
<td>20</td>
<td>Exam 3 - 60 minutes</td>
<td>4/20 Property Test 4:50pm-6pm</td>
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3 Exams 300 points total
7 QUIZZES = 85 points total
Tax return Projects = 70 points total
Total points available 425
You need to earn 382 points to receive an A.