

Upper Iowa University
External Degree Program

BA 323-07 FEDERAL TAXATION I

COURSE DESCRIPTION:

A study of the theory and application of federal tax law, with emphasis on income tax law applicable to individuals. Prerequisite: BA 202. Three semester credits.

COURSE GOALS/LEARNING OUTCOMES:

1. Prepare an individual income tax return using the most currently available federal tax materials.
2. Apply knowledge of changes in Tax Codes from previous years in preparing an individual income tax return using the most currently available federal tax materials.
3. Utilize knowledge of specific sections of the Internal Revenue Code in preparing an individual income tax return using the most currently available federal tax materials.
4. Determine gross income, the various deductions available for and from adjusted gross income, and the taxation of property transactions in order to calculate the taxes payable by an individual for a given year.
5. Prepare an individual income tax form for an individual for the year in which the course is completed

REQUIRED COURSE MATERIALS:

1. West Federal Taxation: Individual Income Taxes, 2007 Edition. Hoffman, Smith, & Willis. South-Western Publishing Co. ISBN: 0-324-31383-7 (Text only)
ISBN: 0-324-39961-8 CD Version only
2. Syllabus

You may purchase your textbook through MBS Direct by calling their toll free number at: 800-325-3252 or through the UIU homepage: www.uiu.edu. Click on the link for current students then select order textbooks from the options in the left hand column. Follow the link and select External Degree for your location.

HOW TO COMPLETE THIS COURSE:

:

To successfully complete this course, follow these steps:

1. Read the syllabus and then the chapters in your text.
2. While reading the textbook refer to some of the recommended research tools/sites referenced in your text to reinforce concepts, see examples, etc.
3. There is also a great student companion website provided by the text publisher located at: http://websites.swlearning.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=0324399618&discipline_number=419
4. When you have finished reading the chapter materials, complete the assignments for that chapter. (Remember that only the Unit Comprehensive problems require the use of tax forms—which are provided in your text—so you will only need to write your solutions on paper or type them in your word processing software, whichever you prefer).
5. Complete all of the chapters for a given Unit (see the syllabus for a breakdown of the chapters covered in each Unit).
6. Complete the Unit Comprehensive problem.
7. When all of your Unit work is completed, mail it to Deb Schott, 2941 69th St., Atkins, IA 52206 or submit via email as a word or excel document - remember to create a cover sheet as outlined in your syllabus. **No pdf files** as they do allow for corrections/edits by me.)
8. Upon receipt of your work, I will grade it (provide comments as necessary) and then return it to the University to record your grades. The University will mail your graded work back to you –unless you submit via email, then I will send the graded work back to you at the same time that I notify the University of your graded Unit completion. Please allow at least 3 weeks from the time you mail your work until you receive it back from the University. We generally have a one week turnaround as far as instructor time, but the mail delays the process. (Email submissions provide a faster turn around time.)
9. While your Unit work is being graded and recorded, you should continue to work on the next Unit/chapters rather than waiting for your work to return as your time will move quickly.
10. When you are ready and have reviewed the Unit work, contact the University to make arrangements to take your Midterm exam after you finish Unit 3 request the final exam. (Exams have to be mailed directly to your UIU approved proctor.) You will have 3 hours each to complete the midterm and final exams. This may seem tough but it is doable and will allow you to earn some points for expressing your knowledge on a subject area. If you have done the homework the Unit exams will not be a problem. The exams must be requested from the University by you and sent directly to your approved proctor.
11. After you have finished taking your Unit exams, the exams must be returned in their entirety to the University by the proctor. The University will record the receipt of the exams and then forward them to me for grading. After grading the exams, I will

return them to UIU for recording and they will forward the exam grade to you. **The exams will not be returned to you.**

At any time during your course work you may contact me if you have any questions relating to anything pertaining to this course. You may contact me either by phone at 319/223-5370 or by email at damsel@netins.net. If you contact me by email, please give a detailed explanation, course number and problem number if appropriate, so that I may better assist you.

COURSE GRADE DETERMINATION*:

Unit work	60%
Midterm	20%
Final	20%
<hr/>	
	100%

NOTE: In order to pass this course, you must get a passing grade (“D” or better), in one of the two exams and have enough cumulative points to earn a passing grade.

Grade Scale:

A	=	100-90%
B	=	89-80%
C	=	79-70%
D	=	69-60%
F	=	less than 60%

UPPER IOWA UNIVERSITY USES A STANDARD GRADING SYSTEM:

A = All work is excellent, shows exceptional understanding of materials; logical, clear, and insightful written and oral work, incorporates knowledge from other sources and moves easily to the next level of understanding, works well beyond minimum requirements.

B = Understanding material is good to very good, demonstrates good grasp of material, good oral and written skills, produces more than the minimum requirements, quality of all work is high.

C = Satisfactory understanding of the material, submits only the minimum requirements, communicates adequately in oral and written formats, displays an adequate understanding of all basic concepts.

D = Quality and quantity written and oral work is below average and barely acceptable.

F = Quality and quantity written and oral work is unacceptable.

WRITING PROFICIENCY:

It is recommended that all papers and research are done in the APA style. We expect appropriate writing skills of proper grammar, punctuation, sentence structure, paragraph development, and logical sequence of thought in all written work, and exams.

It is recommended that all students purchase one of the two APA guide/manual listed on the UIU website.

1. Publication Manual of the American Psychological Association. \$27.00 new.
2. World's Easiest Guide to Using APA. \$22.00 new.

CHEATING, ACADEMIC DISHONESTY AND PLAGIARISM:

Because cheating, academic dishonesty and plagiarism are affronts to the University community as a whole and a denial of the offender's own integrity, they will not be tolerated. Cheating includes but is not limited to:

- the use of unauthorized books, notes or other sources in the giving or securing of help in an examination or other course assignments,
- the copying of other students' work or allowing others to copy your work,
- the submission of work that is not your own or allowing others to submit your work as theirs,
- the submission of the same work for two or more classes without the approval of any instructors involved.

Academic dishonesty includes, but is not limited to:

- sharing academic materials knowing they will be used inappropriately,
- having access to another person's work without permission,
- providing false or incomplete information on an academic document,
- changing student records without approval.
- obtaining and using texts intended for instructor use only.

Plagiarism includes, but is not limited to:

- the presentation of another's published or unpublished work as one's own,
- taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source,
- using charts, graphs, statistics or tables without proper citation.

Detected cheating, academic dishonesty, or plagiarism will result in consequences that may, at the instructor's discretion, include course failure. In addition, an offender may be reported to the Senior Vice President for the Extended University, the Dean of the Extended University, or designee for possible disciplinary action, which may include suspension or dismissal from the University. Upper Iowa University may make use of various plagiarism detection services. Individuals, by enrolling in courses offered by the University, consent to submission by the University of course-related assignments to such services and the retention of a copy of such assignments by the service.

Cheating, academic dishonesty and plagiarism infractions are tracked by the Dean of the Extended University, and cumulative evidence collected from multiple incidents will be considered when making suspension or dismissal decisions.

Extended University Catalog 2006/07 page 94.

http://www.uiu.edu/catalogs/eu/html/univ_policies.html#cheating

ATTENDANCE:

Even though a student does not attend a regular classroom in the traditional sense and keep up with a set schedule of assignments, it should be pointed out how important it is to keep yourself

on a regular timely schedule if possible to complete and send in units. It is too easy to set work aside and decide to do it later. Suddenly, the need to complete assignments and get them in by deadlines can become stressful and, at times, impossible. The key would be to set time aside on a regular basis and submit work in a timely manner.

LIBRARY RESOURCES:

As a student of Upper Iowa University, you have access to the resources of the Henderson-Wilder Library on the Fayette campus. If travel to the campus is not feasible, you can access the library through the University's website. For InfoTrac access information, please contact the library at library@uiu.edu.

WITHDRAWAL:

If you wish to withdraw prior to the last day of the enrollment period you must contact the External Degree office by phone or in writing. After your original six month enrollment period you no longer have the option to withdraw from the course. You must finish the course or have a final grade assigned based on the coursework submitted.

SPECIAL NEEDS:

If you require accommodation for special needs, please provide documentation to: Director of External Degree.

This syllabus is tentative and subject to change.