

Upper Iowa University
External Degree Program

BA 324-07 FEDERAL TAXATION II

COURSE DESCRIPTION:

A continuation of BA 323, with emphasis on income tax law applicable to corporations, partnerships and fiduciaries; and transfer (gift and estate) taxes. Prerequisite: BA 323. Three semester credits.

COURSE GOALS/LEARNING OUTCOMES:

Upon successful completion of this course, the student will be able to:

1. Utilize various tax concepts relating to corporations, S corporations, and partnerships in preparing a business tax return using the most currently available federal tax materials.
2. Apply knowledge of changes in Tax Codes from previous years in preparing a business tax return using the most currently available federal tax materials.
3. Utilize specific sections of the Internal Revenue Code in preparing a business tax return using the most currently available federal tax materials.
4. Identify how such factors as formation, operation, and dissolution impact tax returns.

REQUIRED COURSE MATERIALS:

1. Textbook: West Federal Taxation: Corporations, Partnerships, Estates & Trusts, 2007 Edition. Hoffman, Raabe, Smith & Maloney. South-Western Publishing Co. ISBN: 0324-231365-9 (text only), ISBN for CD edition: 0-324-31361-6
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. Review the student aids on the text publisher's website @ **http://websites.swlearning.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=0324399618&discipline_number=419**.
2. 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—so you will only need to write your solutions on paper or type them in your word processing software, whichever you prefer).
3. Complete all of the chapters for a given Unit (see the syllabus for a breakdown of the chapters covered in each Unit).
4. Complete the **Unit Comprehensive problem**.
5. Upon the completion of all of the assignments and Unit Comprehensive problem, complete the Unit Exam.
6. When your Unit work is completed, mail it to:

Deb Schott
2941 69th St
Atkins, IA 52206
Deb_s@southslope.net

7. **If emailed, homework may also be submitted via email with word or excel attachments.**
8. Upon receipt of your work, I will grade it (adding comments/notes where necessary) then return it to the University. They will record your grades and send your work back to you. Please allow at least 3 weeks from the time you mail your work until you receive it back from the University.
9. While your Unit work is being graded and recorded, you may either continue working on the next Unit chapters or wait for your work to return to see feedback (whichever you prefer).
10. A midterm exam should be taken after you complete Units 1 and 2. Request the exam from the University. It will need to be sent to the proctor that you choose. You may use a calculator and your text for this exam. You will have 3 hours to complete the exam.
11. When you finish the midterm, it must be returned to UIU by the proctor. They will forward the test to me for grading.
12. Upon the completion of Unit 3, **contact the University** to make arrangements to take your final exam. This exam also needs to be proctored and must be mailed directly to the proctor that you choose. You will have 3 hours to complete the final exam and may use your textbook, calculator and notes.
13. After you have finished taking your final exam, the exam and **all contents** must be returned to the University, which will be then forwarded to me for grading.

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 319-560-6375 or by email at deb_s@southslope.net. If you contact me by email, please give a detailed explanation and problem number so that I may better assist you.

COURSE GRADE DETERMINATION*:

Unit work	60%
Midterm Exam	20%
Final Exam	20%

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%

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.

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.

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.uui.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.