

UNIVERSITY OF MISSOURI - ST. LOUIS

Accounting 3441 (Income Taxes) SPRING 2021 MONDAY/WEDNESDAY 11:00 - 12:15 ONLINE

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YouTube channel: Not Your Momma's Tax Accounting:

<https://www.youtube.com/channel/UCy7zxGX8iOtxkeoAUcQhbAQ>

Welcome

- Welcome to Principles of Taxation! This has historically been a course taught in a completely in person format. This will be the first time this course has been offered as an online course. I welcome your feedback and input at every step along the way!
- Based on feedback from former students this is an extremely useful course. My goal is to provide an environment where you can learn skills that will directly translate to your future success.
- I was not an accounting undergraduate student. In fact, I did not intend to get a Master's in Accounting and certainly would not have predicted that I would have a PhD in Accounting. I began studying tax simply to better understand my own tax situation. I was married, a Naval Reservist, training and racing endurance Arabians and starting an Arabian breeding program. There were unique tax implications of these activities and I was concerned about the lack of knowledge on the part of the CPA my husband and I had been using.
- As a tax professional and CPA, I was primarily involved in consulting for public accounting firms researching questions and situations related to corporate activities, mergers and acquisition, and their ability to qualify for, and prevail on audit, corporate tax credits, and partnership and S Corporation organization/reorganization issues.

Teaching Philosophy

- I enjoy a casual classroom environment when we have the ability to have in person classes. Class time is much more engaging and informative when there is a "discussion" atmosphere as opposed to a "lecture" atmosphere. I will try to accomplish this even with our online format.
- I believe that challenge, respect, and enthusiasm are required for an effective learning environment. My teaching philosophy is to recognize the importance of the teacher's role in the learning process and to act accordingly. It is not only my job to deliver content but also to inspire an interest in my discipline that motivates life-long learning by providing an effective learning environment. I like my subject; I enjoy teaching; and I care that my students learn and not just memorize the material.
- Office hours are an important part in supporting you throughout this course. Even if you don't have specific questions, needs, and concerns, you are required to "meet up" with me at least twice during this semester. There are a couple of options to meet up:
 - Virtual Office Hours: (Thursdays 7:00-8:00/<https://umsystem.zoom.us/j/7179685903>) Meeting ID: 717 968 5903: , and by appointment.
- Please feel free to contact me by e-mail at any time. This is usually very efficient because I check my mail regularly and try to respond as quickly as possible.

- Since this a fully online class I will post regular videos on my YouTube Channel to help you stay connected to the course content. We will also have regular discussion boards on Canvas, so that you can have conversations with me and your peers. You will also earn participation credit by contributing to Canvas discussion boards. Exams will take place on Canvas, and you will submit all other assignments through the “Assignments” tab on Canvas. Please let me know if you have questions about how to submit assignments, take exams, or access the materials online.
- I will be available to meet with you on Zoom during my designated office hours. However, if you cannot meet during those times, please contact me to schedule an appointment. I will do my best to support you.
- For additional information and updates, check out the coronavirus 2019 Novel Coronavirus (COVID-19) UMSL page here: <https://www.umsl.edu/hcdas/coronaupdates.html>
- You may also sign up for the emergency notification system by clicking on this link: <https://safety.umsl.edu/police/notification/index.html>

Required Materials:

This course is part of our AutoAccess program designed to reduce the cost of course materials for students. You will be able to access the digital content for this course through Canvas on the first day of class automatically.

You are eligible to purchase the low cost print option for sale at The Triton Store. This low cost print option is only available to students who stay opted in to the digital materials.

If you have any questions please visit www.thetritonstore.com/autoaccess or email autoaccess@umsl.edu.

Textbook: *Taxation of Individuals and Business Entities 2021 Edition by Spilker 12E*

Technology tools:

Full familiarity with Canvas

Access to <http://connect.mheducation.com>

DO NOT BUY any of these Required Materials. Instead, you will receive automatic access to the electronic versions of the textbook, its companion smart textbook, CONNECT (and TaxAct business tax return preparation software) if you’re registered for this course. CONNECT is the publisher’s (McGraw-Hill) product that enables you to do the homework problems online and have them automatically graded after the next class meeting. There is an optional printed (looseleaf) version of the textbook available for sale at The UMSL Bookstore in the Millenium Student Center for less than \$50.

To summarize, the text and homework problems for this course are available as part of the University’s AutoAccess program. This means that your materials are automatically available digitally through CANVAS on the first day of class. Your student account will be automatically charged for these materials. The AutoAccess program was developed as a partnership between the University and the publisher to lower the cost of course materials. The amount charged to your student account includes access to the electronic version of the textbook, and to CONNECT—the online homework manager. CONNECT also contains access to business tax software.

About this course:

Course Description and Objectives:

Welcome to my class! This course responds to the Accounting Education Change Commission’s charge that the first tax course for accounting majors should be both conceptual and legalistic (instead of only being legalistic).

The course covers federal income taxation from the perspective of individuals. In some cases the material applies strictly to individuals. In many cases the material applies to businesses or owners of assets. These businesses or owners could be sole proprietors, corporations, partnerships, or S

Corporations. The course first covers tax rules applicable strictly to individuals. Later material, particularly property transactions, applies more broadly to all taxpayers.

The goals of the class are to learn the following:

- the individual income tax formula/framework and various related details
- the tax treatment of a variety of property transactions
- theories and motivations related to tax rules
- tax return preparation
- tax planning approaches and opportunities

Course Format:

The course will entail lecture, discussion boards homework and tax returns. There will be the opportunity to work in groups on some assignments. Additionally, there will be homework related to each chapter.

I will be posting a variety of materials to my YouTube channel to be viewed asynchronously. Links to these videos will be posted in the assignments page on Canvas.

Technology Requirements:

As a student in an online course, you are expected to have reliable internet access almost every day. Please reach out to your academic advisor or student success network if you need hardware or access to the Internet. If you have computing problems, it is your responsibility to address these through the ITS Helpdesk (helpdesk@umsl.edu) or to use campus computing labs. Problems with your computer or other technology issues are not an excuse for delays in meeting expectations and missed deadlines for the course. If you have a problem, [get help in solving it immediately](#). At a minimum, you will need the following software/hardware to participate in this course:

1. Computer with an updated operating system (e.g. Windows, Mac, Linux)
2. Updated Internet browsers ([Google Chrome \(required\)](#) or [Mozilla Firefox](#))
3. Ability to navigate Canvas (Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. Reliable and stable internet connection.
6. [Adobe Reader or alternative PDF reader \(free\)](#)
7. A webcam and/or microphone is **highly recommended**.

Web resources for Students (Faculty are encouraged to link to these resources within their own course sites):

1. **Keep Learning UM System**: Resources and actions to take when shifting from face-to-face to remote and online instruction
2. **UMSL Student Technology Guides**: A resource with tailored instructions about using tech tools available at UMSL
3. **Student Online Canvas Overview course** (in Canvas): designed to help students succeed in an online course environment. This includes showing students how to prepare the technology you will use, understanding expectations that have been set, and learning ways to overcome common obstacles. All UMSL students are enrolled in this Canvas course.

Prerequisites:

All of the following Prerequisites must be completed BEFORE taking this course:

- 57 semester credit hours.
- Successful completion of ACCT 2410 (Managerial Accounting) (or its equivalent) and either ACCTNG 3401 (Financial Accounting & Reporting I) or FINANCE 3560 (Practice of Personal Financial Planning).
- Either a grade of **C+ or better in ACCTNG 3401** or a Grade Point Average (GPA) of at least **2.3 in 3401 (Financial Reporting I) & 3421 (Accounting Info. Systems)**
- **GPA of at least 2.3 in ALL of your upper-level accounting courses (ACCT 3401-3499 & 4401-4499) combined.**
- If you are unsure about whether you have met the prerequisites then see a College of Business advisor (SSB #487) immediately.

Course Policies:

Course Schedule Changes:

Please be aware that the schedule is a general guide only. At times, we will be going either more slowly or faster than indicated. Again, you should use your own judgment, to some extent, as you prepare for class each day. The student is expected to periodically check the syllabus and schedule for changes.

Communications

For this course, you must actively use your Canvas account. **You are responsible for anything I post on Canvas.** If you are unfamiliar with this system, please let me know immediately because it is essential for access to course materials.

Class Participation:

As future tax practitioners you will be expected to be proficient in oral and written communications skills. Since the written assignments only cover part of the requisite skills, development of oral communications skills can be accomplished through communication with me and your classmates. **All students are expected to meet with me virtually once during the semester.**

Discussion and participation will be evaluated in terms of quality rather than quantity. The objective of the discussion boards is to improve communication skills in preparation for working with clients and colleagues and therefore the substance of your discussion is important, not the fact that you wrote *something*.

Online Discussion Guidelines

- Participation in the course should maintain a [positive work and learning environment](#), as outlined in the UM Collected Rules & Regulations, 330.080
- Postings should be evenly distributed during the discussion week.
- Postings should be a minimum of three sentences, or one short paragraph, and a maximum of two paragraphs.
- Responses should be well written with proper punctuation, spelling and grammar.
- Avoid short one-word postings, for instance, "I agree," unless accompanied by supporting statements from the readings or prior knowledge (work and life experience).
- Stay focused on the topic.
- Ask questions; challenge other postings that lack supporting evidence or present incorrect information.
- Encourage further discussion by building on current threads.
- Check your postings for responses from others and respond in kind.
- Use proper "[netiquette](#)".

Online Discussion Rubric

Criteria	Exceeds Expectations	Meets Expectations	Developing	Needs Improvement	Missing
Original Post	<p>10 pts. Use of analysis, synthesis and evaluation</p> <p>Critical and/or creative contribution</p> <p>Incorporates readings well into responses, demonstrating excellent understanding.</p> <p>Asks questions that extend the discussion and relate material to prior course content.</p> <p>Makes insightful, critical comments on the readings and to fellow students.</p> <p>Contributes new information and identifies the source.</p>	<p>8 pts. Use of comprehension and application</p> <p>Incorporates readings into responses, demonstrating solid understanding.</p> <p>Exhibits some insights and understanding of course content, but may not ask critical questions of the readings or fellow students.</p> <p>May relate module's issues to prior material covered in the course.</p> <p>May respond to fellow students.</p>	<p>6 pts. Use of knowledge</p> <p>Repeats basic correct information related to discussion, but neglects to extend conversation or critically analyze course content.</p>	<p>4 pt. No clear evidence that readings were understood or even completed.</p>	<p>0 pt. No postings throughout the week</p>
Reply(ies)/ Question to Classmate	<p>10 pts. Insightful question or reply to a classmate's post. Asks questions that extend the discussion and makes insightful, critical comments.</p>	<p>8 pts. Exhibits good insights and understanding of discussion questions.</p>	<p>6pts. Repeat basic correct information related to discussion.</p>	<p>4 pt. Only agreed/disagreed but never contributed to the ongoing conversation.</p>	<p>0pts. Did not reply or question any classmates.</p>

Access, Disability and Communication

Your academic success is important to me. We all learn differently and bring different strengths and needs to the class. If there are aspects of the course that prevent you from learning or make you feel excluded, please let me know as soon as possible. Together we'll develop strategies to meet both your needs and the requirements of the course.

If you have a documented disability that may have an impact upon your work in this class, please contact Disability Access Services (DAS) immediately. Students must provide documentation of their disability to the office of Disability Access Services in order to receive official University services and accommodations. The staff is available to answer questions regarding accommodations or assist you in your pursuit of accommodations. Information about your disability is confidential. Once DAS reviews your medical documentation, they will provide you with the information and steps to inform me about the accommodations to which you are entitled. Your accommodations will begin as soon as we discuss your approved accommodations.

- 144 Millennium Student Center (MSC)
- Phone: (314) 516-6554
- Email: Tara Cramer, cramert@umsl.edu, or Adam Mann, mannad@umsl.edu
- Website: <http://www.umsl.edu/services/disability/>

Office of International Students and Scholar Services

If you have difficulty communicating in English with the instructor of this course, contact ISS.

- 362 Social Sciences & Business Building (SSB)
- Phone: (314) 516-5229
- Email: iss@umsl.edu
- Website: <http://www.umsl.edu/~intelstu/contact.html>

Student Enrichment and Achievement

SEA provides comprehensive support and intervention strategies that support your road to graduation!

- 107 Lucas Hall
- Phone: (314) 516-5300
- Email: umslsea@umsl.edu
- Website: <https://www.umsl.edu/services/sea/>

Office of Multicultural Student Services (MSS) and the University Tutoring Center (UTC)

MSS provides comprehensive student retention services to diverse student populations; through their tutoring center, the MSS offers comprehensive tutoring services free to students at UMSL.

- 225 Millennium Student Center (MSC)
- Phone: (314) 516-6807
- Email: multicultural@umsl.edu
 - Website: <https://www.umsl.edu/~mcraa/index.html>

Honor Code and Academic Dishonesty

We want our learning environment to be honest and fair. The assessments in our course provide you with an opportunity to showcase what you know and learn from what you may not yet have mastered. When you submit work with your name on it, this is a written statement that credit for the work belongs to you alone. If the work was a product of collaboration (such as a group project), each student is expected to clearly acknowledge in writing all persons who contributed to its completion.

Each assignment and exam in our course will include clear guidelines about the rules around each assessment including what materials are appropriate to use. It is always required that the work you submit is your own, uses proper citation, avoids collusion or falsification.

If you have a question about an assignment, do not hesitate to contact me for clarification. You are responsible for being attentive to and observant of University policies about academic honesty as stated in the [University's Campus Policies](#) and [Code of Student Conduct](#) found in the UMSL Bulletin.

- **Plagiarism, collusion, cheating, and falsification are not acceptable** and will result in failure of an assignment and possible administrative sanctions such as dismissal from the university.
 - **Plagiarism:** representing the ideas or work of another as your own, intentionally or unwittingly, without proper, clear, explicit acknowledgement.
 - **Facilitation/Collusion:** supporting malpractice by another student, for example, allowing your work to be copied.
 - **Duplication of Work:** presenting the same work for a different assessment.
 - **Cheating:** using any unauthorized sources of information (such as previous or existing exams for this course) and providing or receiving unauthorized assistance on any form of academic work or engaging in any behavior specifically prohibited by the faculty member (e.g., uploading or using test questions or online homework questions on study sites such as Chegg.com, copying someone else's answers on tests and quizzes, copying/pasting exam or online homework questions from this semester for your peers or publicly in online forums).
 - **Falsification:** any untruth, either verbal or written, in one's academic work including presenting fabricated/made up data or presenting someone else's work as your own. Unless the instructor explicitly states otherwise, it is dishonest to collaborate with others when completing any assignment or test, performing laboratory experiments, writing and/or documenting computer programs, writing papers or reports and completing problem sets.

- Academic dishonesty is a serious offense that may lead to [probation, suspension, or dismissal from the University](#). Academic dishonesty can take a number of forms described above: plagiarism, cheating, unauthorized possession or distribution of academic materials including the unauthorized use, selling or purchasing of examinations or other academic work, using or stealing another student's work, unauthorized entry or use of material in a computer file, and using information from or possessing exams that an instructor did not authorize for release to students.
- All instances of academic dishonesty will be reported to the Office of Academic Affairs who will determine whether you will appear before the Student Conduct Committee for possible administrative sanctions such as dismissal from the university. The instructor will make an academic judgment about the student's grade on that work in this course. The campus process regarding academic dishonesty is [described in the "Policies" section of the Academic Affairs website](#)

Plagiarism and cheating are not acceptable. The minimum penalty the instructor will assess for a student involved in academic dishonesty is a grade of 0 points for the assignment. Also, the instructor follows the UMSL Academic Dishonesty Guidelines by making an assessment of the student's work believed to be academically dishonest, then providing such work, along with his assessment, to the Vice-Chancellor for Academic Affairs who will conduct a Disciplinary Hearing with the student and determines disciplinary action. Further, the Vice-Chancellor now has all of the information on the incident in case any other instructor alleges academic dishonesty by that student in the future.

Any instance of academic misconduct will result in no Excused Withdrawal from the course because the Professor will not sign the request.

Civility

Adherence to the Student Conduct Code is expected.

My commitment is to create a climate for learning characterized by intellectual diversity and a respect for each other and the contributions each person makes to class. I ask that you make a similar commitment.

I am committed to ensuring a positive learning environment by respecting that University policy:

<http://www.umsl.edu/~studentplanner/Policies%20and%20Procedures/positive.html>

It is vitally important that our classroom environment promote the respectful exchange of ideas. This entails being sensitive to the views and beliefs expressed during class discussions..

Online Class Netiquette/Behavior

- **Be self-reflective** before you post an emotional response and reread what you have written to be sure it is positive. Think of your comments as printed in the newspaper. Your online comments will be seen, heard and remembered by others in the class.
- **Use effective communication.**
 - Avoid the use of all caps or multiple punctuation elements (!!!, ??? etc).
 - Be polite, understate rather than overstate your point, and use positive language.
 - If you are using acronyms, jargon or uncommon terms, be sure to explain them so everyone can understand and participate in the discussion.
- **Ask for clarification** to a point if you feel emotional from a classmate's post. It is likely that you misunderstood his/her point. This strategy will also help you step away from the intensity of the moment to allow for more reflection.
- **Sign your name.** It is easier to build a classroom community when you know to whom you are responding.
- **Foster community.** Share your great ideas and contribute to ongoing discussions. Consider each comment you make as one that is adding to, or detracting from, a positive learning environment for you and your classmates.
- **Be constructive.** You can challenge ideas and the course content, but avoid becoming negative online. When you disagree politely, you stimulate and encourage great discussion. You also maintain positive relationships with others with whom you may disagree on a certain point.
- **Keep the conversation on topic** by responding to questions, adding thoughtful comments about the topics at hand. Online dialogue is like conversation. If there is a certain dialogue going on, please add to it, but if you have something new to say, please post it in another thread.
- **Define your terms.** When using acronyms or terms that are particular to your field (or new to our course), please define them for others.

Mandatory Reporting: Under Title IX, all UMSL faculty, staff, and administrators (with limited exception) are obligated to report any incidents of sexual harassment, sexual misconduct, sexual assault, or gender discrimination to the Student Affairs office and/or other University officials. This ensures that all parties are protected from further abuses and that victim(s) are supported by trained counselors and professionals. Note: There are several offices at UMSL (e.g., Counseling Services, Health Services, Community Psychological Service, Center for Trauma Recovery, and Student Social Services) whose staff are exempt from Title IX mandated reporting, when the information is learned in the course of a confidential communication.

Grades

Grade norms are as follows:

A = 93% +	C+ = 77%	D+ = 67%
A- = 90%	C = 73%	D = 63%
B+ = 87%	C - = 70%	D- = 60%
B = 83%		F = Below 60%
B- = 80%		

Please feel free to discuss your performance with me at any time. CANVAS's "**Grades**" is used to post the number of points you earn on all graded components of the course. Points are updated weekly.

Note: A hyphen (-) in the grade book indicates a grade has not been entered yet whereas a zero (0) is a grade.

Performance Evaluation:

Your grade for this course will be determined using the following measures:

Learn Smart modules on <i>Connect</i>	70 (point values vary by chapter)
Homework Problems Submitted via <i>Connect</i>	110
Exam 1	165
Exam 2	180
Final Exam	210
Tax Return Project	100
Discussion Boards (15 @ 10pts each)	115
Professionalism /Class Participation	50
Total	1,000 points

SMARTBOOK MODULES ON *Connect*:

I have designed a SmartBook module for each chapter. These modules are to be completed by the dates listed in the schedule. Essentially you are earning points for reading the textbook. Smart Book assignments are due by 11:59pm on the day listed in the syllabus. Smart Book due dates are posted on the syllabus. There are 12 SmartBook assignments

HOMEWORK:

Homework is assigned for each chapter and must be completed on *Connect*. Homework is due at 11:59pm on the date listed on the Course Schedule. Late homework will not be accepted. There are 12 sets of homework. Each set is worth 10 points. One homework score will be dropped.

EXAMS:

Exam format is primarily a combination of true-false, multiple choice, and problems. Make up exams are allowed only for university-approved reasons and with proper documentation.

TAX RETURN PROJECT:

A tax return project will be completed in small groups of 4-5 students. Please submit your groups by March 6. Students not submitting a group will be randomly assigned to groups. Students must work in groups; solo projects will not be accepted. Please see me if there is any difficulty working with the group.

Each group should submit a “Plan of Action/group contract” by April 10. This POA should include a list of group member responsibilities. The team coordination and the portions of the project to be completed by each member should be clearly stated. Each member will be graded on their level of participation and performance on the tasks that they are responsible for. Additionally, a portion of each student’s project grade will be based on peer group member evaluations.

Tax Return Project Grading Rubric		
POA/Group Contract Submitted On Time	_____ out of	5 pts
Peer Evaluations Completed	_____ out of	5 pts
Peer Evaluation Grade	_____ out of	15 pts
All Schedules/Forms Submitted	_____ out of	10 pts
Schedules/Forms Complete	_____ out of	25 pts
Calculations Correct	_____ out of	40 pts
Total Points	_____ out of	100 pts

Group Member Evaluation						
Criteria	You	Group Member (include name)	Group Member (include name)	Group Member (include name)	Group Member (include name)	Group Member (include name)
Met project deadlines in a timely and efficient manner. Rank 1-5 (1 being the lowest, 5 being the highest)						
Degree of Cooperation. Worked well with group. Rank 1-5 (1 being the lowest, 5 being the highest)						
Standard of work. Emphasis on quality rather than just getting it done. Rank 1-5 (1 being the lowest, 5 being the highest)						
Total rating						

NOTE: This course syllabus provides a general plan for the course; deviations may be necessary by the Professor.

ACCT 3441 – Spring 2021– Tentative Course Schedule

<i>Week</i>	<i>Day</i>	<i>Date</i>	<i>Topics,</i>	<i>Assignments, and Due Dates</i>
Week 1	Wed	20-Jan	Class introduction and course expectations/ Introduction to Tax Chapter 1	By January 23 SmartBook Chapters 1, 2, 15 Discussion Board
Week 2	Mon	25-Jan	Introduction to Tax Chapter 1 Tax Compliance, the IRS, and Tax Authorities Chapter 2	By January 30 Chapter 3 SmartBook Due Chapter 1 Homework Due Discussion Board
	Wed	27-Jan	Tax Compliance, the IRS, and Tax Authorities Chapter 2	
Week 3	Mon	1-Feb	Entities Overview Chapter 15 Tax Planning Strategies & Related Limitations Chapter 3	By February 6 Chapters 2, 15 Homework Due Discussion Board
	Wed	3-Feb	Tax Planning Strategies & Related Limitations	
Week 4	Mon	8-Feb	Tax Planning Strategies & Related Limitations Chapter 3	By February 13 Chapter 3 Homework Due Chapter 4 SmartBook Due Discussion Board
	Wed	10-Feb	Exam 1 Review and Catch-up	
Week 5	Mon	15-Feb	Exam 1 Chapters 1-3 Last Day to Drop without Grade	By Feb 20 Chapter 5 SmartBook Due Discussion Board
	Wed	17-Feb	Individual Income Tax Overview Chapter 4	
Week 6	Mon	22-Feb	Individual Income Tax Overview Chapter 4	By Feb 27 Chapter 6 SmartBook Due Chapter 4 Homework Due Discussion Board
	Wed	24-Feb	Gross Income & Exclusions Chapter 5	

Week 7	Mon	1-Mar	Gross Income & Exclusions Chapter 5	By March 6 Chapter 5 Homework Due Chapter 7 SmartBook Due Discussion Board Tax Return Groups Due
	Wed	3-Mar	Individual Deductions Chapter 6	
Week 8	Mon	8-Mar	Individual Deductions Chapter 6	By March 13 Chapter 6 Homework Due Discussion Board
	Wed	10-Mar	Investments Chapter 7	
Week 9	Mon	15-Mar	Last Day to Drop Without Instructor Approval Investments Chapter 7	By March 20 Chapter 7 Homework Due Discussion Board
	Wed	17-Mar	Investments Chapter 7	
Week 10	Mon	22-Mar	Review	By March 27 Chapter 8 Learn Smart Due Discussion Board
	Wed	24-Mar	Exam 2 Chapters 4-7	
Week 11	Mon	29-Mar	Spring break - No Class	
	Wed	30-Mar	Spring break - No Class	
Week 12	Mon	5-Apr	Individual income Tax computation and Tax Credits Chapter 8	By April 10 Group POA and Contracts Due Chapter 8 Homework Chapter 9 SmartBook Discussion Board
	Wed	7-Apr	Individual income Tax computation and Tax Credits Chapter 8	
Week 13	Mon	12-Apr	Business Income, Deductions and Accounting Methods Chapter 9	By April 17 Chapter 10 SmartBook Discussion Board
	Wed	14-Apr	Business Income, Deductions and Accounting Methods Chapter 9	
Week 14	Mon	19-Apr	Property Acquisition and Cost Recovery	By April 24

			Chapter 10	Chapter 9 Homework Due
	Wed	21-Apr	Property Acquisition and Cost Recovery Chapter 10	Chapter 11 SmartBook Discussion Board
Week 15	Mon	26-Apr	Property Acquisition and Cost Recovery Chapter 10	By May 1 Chapter 10 Homework Due Discussion Board
	Wed	28-Apr	Property Distributions Chapter 11	
Week 16	Mon	3-May	Property Distributions Chapter 11	By May 7 Chapter 11 Homework Due Discussion Board
	Wed	5-May	Review	
	Mon	10-May	Final Exam	By May 10 Tax Return Project Due and Peer Evaluations Due

Final Exams:

11:00 – 12:15 Section – Monday, May 10: Final Exam Time 10:00am – 12:00pm.