

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number TAX 6025		Current Course Title Concepts of Federal Income Tax	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add ☐ Remove ☐		Change description to: This course will give you the ability to understand the basic concepts of federal taxation by using court cases, the Internal Revenue Code, Regulations, and IRS Rulings so that you can analyze fundamental concepts of the federal income tax...See addendum for complete description. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Kerry Johnson</u> UGPC Chair <u>Mihrele Cardei</u> UGC Chair <u>Paul R. Roberts</u> Graduate College Dean <u>Willie Del Kallies</u> UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 Mar 6, 2023 Mar 7, 2023 Mar 7, 2023 _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.

TAX 6025-001- 15002

CONCEPTS OF FEDERAL INCOME TAX

T 6.30 – 9.20 pm

3 credits

FALL 2021

Prof. Georgi Smatrakalev

Office: LA 430A

Office hours: By appointment via zoom, messenger

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Course Description

Concepts of Federal Income Tax (TAX 6025) 3 credits

Old: Analysis of the principles of the Federal Income Tax. The relationship among statutes, case law, Congressional committee reports, and administrative pronouncements is emphasized. A case approach is used.

New: This course will give you the ability to understand the basic concepts of federal taxation by using court cases, the Internal Revenue Code, Regulations, and IRS Rulings so that you can analyze fundamental concepts of the federal income tax. You will learn how to apply critical thinking skills in the area of federal income taxes.

Instructional Method

Please include here a brief statement about the Instructional Method and the expectations for student attendance in your class. Example: This class is designated as “Video Stream: Attendance Optional.” Class sessions will be recorded live, and a limited number of students may attend in person as long as social distancing protocols can be maintained. Other students will view class sessions remotely in Canvas.

Prerequisites/Corequisites

Prerequisites: Admission to College of Business master's program and ACG 6027 or ACG 2021.

Supplemental Course Description

Since this is a graduate course, we will use the IRS Code, IRS Rulings and court cases to assist in the understanding process. These should be cited in all of the answers and discussions. As a graduate course, I would hope that every student has at one time read and analyzed a court case. The easiest method I have learned is the IRAC method of analysis. Issue, Rule, Analysis and Conclusion. Please use this method unless you have had previously used another method of analysis.

Course Objectives/Student Learning Outcomes

To analyze the fundamental concepts of the federal income tax. In particular, using authoritative sources, we will identify, describe, and analyze the concepts of gross income and exclusions, dealings in property, assignment of income, deductions, timing, character, and deferral.

Course Evaluation Method

Midterm Examination	200 points
Final Exam	300 points
Quizzes	300 points
Discussions	100 points
Cases	100 points
TOTAL	1000 points

Exams

Both midterm and final exams will be online and will not be comprehensive.

You will have one week to take it. They will consist of 6 questions of short answer type.

Quizzes

Almost every week there will be a quiz posted for online solution with different number of questions.

Assignments

On all the Chapters, I would hope that everyone reads the entire chapter. On the discussion questions, I will be selecting certain cases to go into further, however, all the cases are important to the understanding of federal tax concepts.

Course Grading Scale

A	920 or greater
A-	900 or greater
B+	880 or greater
B	820 or greater
B-	800 or greater
C+	780 or greater
C	720 or greater
C-	700 or greater
D+	680 or greater
D	620 or greater
D-	600 or greater
F	Anything below 600

Policy on Makeup Tests, Late Work, and Incompletes (if applicable)

No make-up exams will be given, and assignments cannot be handed in late. A zero will be recorded for all absences from exams and assignments. Make sure you clear all possible exam

and presentation dates with your employer. Excused absences will only be accepted for a student's illness or for death in the immediate family circle. No excuses will be accepted for work or vacation related reasons.

None one can graduate the class with missing any of the 3 exams. Same is valid if you miss all the quizzes and one case, or all the cases and one quiz.

Special Course Requirements (if applicable)

“According to Florida State Statute 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.” The course schedule for this course reflects this expectation of students.

Classroom Etiquette Policy (if applicable)

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such action.

Policy on the Recording of Lectures

Students enrolled in this course may record video or audio of class lectures for their own personal educational use. A class lecture is defined as a formal or methodical oral presentation as part of a university course intended to present information or teach students about a particular subject. Recording class activities other than class lectures, including but not limited to student presentations (whether individually or as part of a group), class discussion (except when incidental to and incorporated within a class lecture), labs, clinical presentations such as patient history, academic exercises involving student participation, test or examination administrations, field trips, and private conversations between students in the class or between a student and the lecturer, is prohibited. Recordings may not be used as a substitute for class participation or class attendance and may not be published or shared without the written consent of the faculty

member. Failure to adhere to these requirements may constitute a violation of the University's Student Code of Conduct and/or the Code of Academic Integrity.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Disability Policy

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at www.fau.edu/sas/.

Code of Academic Integrity

No cooperation or any kind of teamwork is permitted for online exams. Any student that have logged in the exam at the same time (in and out) with another one and has the same results they will be deprived from their points.

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

If your college has particular policies relating to cheating and plagiarism, state so here or provide a link to the full policy—but be sure the college policy does not conflict with the University Regulation.

Required Texts/Readings

Freeland et al., Fundamentals of Federal Income Taxation: Cases and Materials (19th ed.) (Foundation Press, 2018) ISBN 978-1640208520

Supplementary/Recommended Readings

Bittker & Lokken: Federal Taxation of Income, Estates, and Gifts at Checkpoint

Course Topical Outline

On all the Chapters, I would hope that everyone reads the entire chapter. On the discussion questions, I will be selecting certain cases to go into further, however, all the cases are important to the understanding of federal tax concepts.

Week one 01/11	Lecture 1	Introduction (Chapter 1)
Week two 01/18	Lecture 2	Chapters 2 through 4 (Further gross income review and Exclusions) Case one
Week three 01/25	Lecture 3	Chapters 5, 6, and 7 Quiz 1
Week four 02/01	Lecture 4	Chapters 8, 9 and 11A Quiz 2
Week five 02/08	Lecture 5	Chapter 10 Separation and Divorce Quiz 3
Week six 02/15	Lecture 6	Chapter 12 Assignment of income
Week seven 02/15	***	Midterm exam
Week eight 02/22	Lecture 7	Chapter 14 Business deductions Discussion
Week nine 03/1	Lecture 8	Chapter 14 Depreciation and recapture Quiz 4
Week ten 03/15	Lecture 9	Chapters 17 Discussion
Week eleven 03/22	Lecture 10	Chapter 21 Capital Gains and Losses Quiz 5
Week twelve 03/29	Lecture 11	Chapter 19 Accounting Methods. Case two Discussion
Week thirteen 04/05	Lecture 12	Chapter 26 Discussion
Week fourteen 04/12	Lecture 13	Chapter 24
Week fifteen 04/19	Lecture 14	Chapter 16 and 20
Week sixteen 04/27	***	Final exam.

Selected University and College Policies

Code of Academic Integrity Policy Statement

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Disability / Accessibility Policy Statement

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Religious Observances Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper process required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in FAU Regulation 4.002.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as “... *activities which interfere with the educational mission within classroom.*” Students who behave in the classroom such that the educational experiences of other students and/or the instructor’s course objectives are disrupted are subject to disciplinary action. Such behavior impedes students’ ability to learn or an instructor’s ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor’s expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class

To refer disciplinary action to those students whose behavior may be judged to be disruptive under the