

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Undergraduate Programs		UUPC Approval <u>2/24/25</u> UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College Business		
Current Course Prefix and Number TAX 4001		Current Course Title Federal Taxation 1	
Syllabus must be attached for ANY changes to current course details. See <u>Template</u> . 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: _____ Change WAC/Gordon Rule status** Add <input type="checkbox"/> Remove <input type="checkbox"/> Change General Education Requirements*** Add <input type="checkbox"/> Remove <input type="checkbox"/> <small>*See Definition of a Credit Hour. **WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See <u>WAC Guidelines</u>. ***GE criteria must be indicated in syllabus and approval attached to this form. See <u>Intellectual Foundations Guidelines</u>.</small>		Change description to: Change prerequisites/minimum grades to: Eliminate the following Prerequisite: ACG 3131 Prerequisite or Corequisite: GEB 3213 Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).	
Effective Term/Year for Changes: Summer 2025		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Julia Higgs jhiggs@fau.edu 954-815-9396			
Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UUPC Chair _____ Undergraduate Studies Dean _____ UFS President _____ Provost _____		Date <u>2-19-25</u> <u>2-16-25</u> <u>2/19/25</u> <u>2/24/25</u> <u>2/24/25</u> _____ _____	

Email this form and syllabus to mjenning@fau.edu seven business days before the UUPC meeting.

Instructor Information

Julia Higgs
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FLORIDA ATLANTIC UNIVERSITY

TAX 4001-100 12281

Federal Taxation 1
3 Credit(s)
Spring 2025 - 1 Full Term

Office: Kaye Hall, Room 124
Office Hours: Wednesday 9:30 - 10:50 and by appointment
Phone: 954-815-9396

Course Description

Federal Taxation 1

Do you want to understand the issues you may face in filing your own taxes? This course helps you better understand the laws and regulations that govern how individuals are taxed in the United States. This course also covers U.S. tax policies and the impact taxation has on different forms of business entities such as corporations and partnerships. Specific tax topics related to long-lived assets owned by business entities are also covered.

Prerequisites/Corequisites

- **None**

Instructional Method

Fully Online Class

100% of the course is delivered online.

Required Texts/Materials

Connect 3P Inclusive Access Online Access 1-semester for McGraw-Hill's Taxation of Individuals and Business Entities 2024 Edition

ISBN: 9781265274283

Publisher: McGraw-Hill Higher Education

Edition: 15th

MH TAX OF INDVDLS & BUS ENT 2024 (LL w/ CNCT AC)(Custom)

ISBN: 9781266401336

Publisher: McGraw-Hill

Connect Online Access for McGraw-Hill's Taxation of Individuals and Business Entities 2024 Edition

ISBN: 9781265354442

Publisher: McGraw-Hill

Edition: 15th

LL Inclusive Access for McGraw Hill's Taxation of Individuals & Business Entities 2025

ISBN: 9781265765835

Publisher: McGraw-Hill

Course Objectives/Student Learning Outcomes

The learning objectives of this course are:

1. to have a broad understanding of the taxation system in the United States
2. to obtain a basic understanding of the federal taxation of individuals including how individuals are taxed as a result of their business activities. Topics include filing status, standard and itemized deductions; adjustments for and from adjusted gross income; types of revenue; tax credits; and the tax consequences of investment, asset acquisition and disposal, and retirement.

Learning objectives by chapter are listed in the modules in Canvas.

Faculty Rights and Responsibilities

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

- Establish and implement academic standards.
- Establish and enforce reasonable behavior standards in each class.
- Recommend disciplinary action for students whose behavior may be judged as disruptive under the Student Code of Conduct [University Regulation 4.007](#).

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/.

Course Evaluation Method

You must complete the academic integrity module to pass the class.

Smartbook	15%	Lowest Dropped	
Practice Quiz	2%	Can add up to 2 points on your final grade – base on average of the practice quizzes.	Consider this a type of curve if you choose to do it.
Weekly Quizzes	50 %	Lowest Dropped	
Learning activity	10 %	Lowest Dropped	
Homework	15 %	Lowest Dropped	
Final Exam	10 %	You must make a 65% on the final to pass the class	

Code of Academic Integrity

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](#).

Attendance Policy Statement

Students are expected to attend all 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 absence.

Religious Accommodation Policy Statement

In accordance with the 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 and beliefs regarding admissions, registration, class attendance, and the scheduling of examinations and work assignments. University Regulation 2.007, Religious Observances, sets forth this policy for FAU and may be accessed on the FAU website at www.fau.edu/regulations.

Any student who feels aggrieved regarding religious accommodations may present a grievance to the executive director of The Office of Civil Rights and Title IX. Any such grievances will follow Florida Atlantic University's established grievance procedure regarding alleged discrimination.

Time Commitment Per Credit Hour

For traditionally delivered courses, not less than one (1) hour of classroom or direct faculty instruction each week for fifteen (15) weeks per Fall or Spring semester, and a minimum of two (2) hours of out-of-class student work for each credit hour. Equivalent time and effort are required for Summer Semesters, which usually have a shortened timeframe. Fully Online courses, hybrid, shortened, intensive format courses, and other non-traditional modes of delivery will demonstrate equivalent time and effort.

Course Grading Scale

Letter Grade	Percentage
A	100 - 94%
A-	< 94 - 90%
B+	< 90 - 87%
B	< 87 - 83%
B-	< 83 - 80%
C+	< 80 - 77%
C	< 77 - 73%
C-	< 73 - 70%
D+	< 70 - 67%
D	< 67 - 63%
D-	< 63 - 60%
F	< 60 - 0%

Grade Appeal Process

You may request a review of the final course grade when you believe that one of the following conditions apply:

- There was a computational or recording error in the grading.
- The grading process used non-academic criteria.
- There was a gross violation of the instructor's own grading system.

[University Regulation 4.002](#) of the University Regulations contains information on the grade appeals process

Policy on Make-up Tests, Late work, and Incompletes

You have a 1 week grace period for late quizzes.

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 therapy, group therapy, and crisis services, to name a few - offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Student Support Services and Online Resources

- [Center for Learning and Student Success \(CLASS\)](#)
- [Counseling and Psychological Services \(CAPS\)](#)
- [FAU Libraries](#)
- [Math Learning Center](#)
- [Office of Information Technology Helpdesk](#)
- [Center for Global Engagement](#)
- [Office of Undergraduate Research and Inquiry \(OURI\)](#)
- [Science Learning Center](#)
- [Speaking Center](#)
- [Student Accessibility Services](#)
- [Student Athlete Success Center \(SASC\)](#)
- [Testing and Certification](#)
- [Test Preparation](#)
- [University Academic Advising Services](#)
- [University Center for Excellence in Writing \(UCEW\)](#)
- [Writing Across the Curriculum \(WAC\)](#)

Artificial Intelligence Preamble

FAU recognizes the value of generative AI in facilitating learning. However, output generated by artificial intelligence (AI), such as written words, computations, code, artwork, images, music, etc., for example, is drawn from previously published materials and is not your own original work.

FAU students are not permitted to use AI for any course work unless explicitly allowed to do so by the instructor of the class for a specific assignment. [\[Policy 12.16 Artificial Intelligence\]](#)

Class policies related to AI use are decided by the individual faculty. Some faculty may permit the use of AI in some assignments but not others, and some faculty may prohibit the use of AI in their course entirely. In the case that an instructor permits the use of AI for some assignments, the assignment instructions will indicate when and how the use of AI is permitted in that specific assignment. It is the student's responsibility to comply with the instructor's expectations for each assignment in each course. When AI is authorized, the student is also responsible and accountable for the content of the work. AI may generate inaccurate, false, or exaggerated information. Users should approach any generated content with skepticism and review any information generated by AI before using generated content as-is.

If you are unclear about whether or not the use of AI is permitted, ask your instructor before starting the assignment.

Failure to comply with the requirements related to the use of AI may constitute a violation of the [Florida Atlantic Code of Academic Integrity, Regulation 4.001](#).

Proper Citation: If the use of AI is permitted for a specific assignment, then use of the AI tool must be properly documented and cited. For more information on how to properly cite the use of AI tools, visit <https://fau.edu/ai/citation>

Course Topical Outline

Week of	Chapter Topics	
January 6	Chapter 1: An Introduction to Tax Supplementary material: Code of conduct for tax preparers	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 1 Quiz• Homework problems
January 13	Chapter 2: Tax Compliance, the IRS, and Tax Authorities	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 2 Quiz• Learning Activity• Homework problems
January 20	Chapter 3: Tax Planning Strategies and Related Limitations	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 3 Quiz• Homework problems
January 27	Chapter 4: Individual Income Tax Overview, Dependents, and Filing Status	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 4 Quiz• Learning Activity• Homework problems
February 3	Chapter 5: Gross Income and Exclusions	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 5 Quiz• Learning Activity• Homework problems
February 10	Chapter 6: Individual Deductions	<ul style="list-style-type: none">• Smartbook• Practice Quiz• Chapter 6 Quiz

		<ul style="list-style-type: none"> • Learning Activity • Homework problems
February 17	Chapter 7: Investments	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 7 Quiz • Learning Activity • Homework problems
February 24	Chapter 8 Individual Income Tax Computation and Tax Credits	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 8 Quiz • Learning Activity • Homework problems
March 10	Chapter 9: Business Income, Deductions, and Accounting Methods	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 9 Quiz • Homework problems
March 17	Chapter 10: Property Acquisition and Cost Recovery	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 10 Quiz • Learning activity • Homework problems
March 24	Chapter 11: Property Dispositions	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 11 Quiz • Learning activity • Homework problems
March 31	Chapter 12: Compensation	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 12 Quiz • Learning Activity • Homework problems

April 7	Chapter 13: Retirement Savings and Deferred Compensation	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 13 Quiz • Learning activity • Homework problems
April 14	Chapter 14: Tax Consequences of Home Ownership	<ul style="list-style-type: none"> • Smartbook • Practice Quiz • Chapter 14 Quiz • Learning Activity • Homework problems
April 21	Final Period begins	

Title IX Statement

In any case involving allegations of sexual misconduct, you are encouraged to report the matter to the University Title IX Coordinator in the Office of Civil Rights and Title IX (OCR9). If University faculty become aware of an allegation of sexual misconduct, they are expected to report it to OCR9. If a report is made, someone from OCR9 and/or Campus Victim Services will contact you to make you aware of available resources including support services, supportive measures, and the University's grievance procedures. More information, including contact information for OCR9, is available at <https://www.fau.edu/ocr9/title-ix/>. You may also contact Victim Services at victimservices@fau.edu or 561-297-0500 (ask to speak to an Advocate) or schedule an appointment with a counselor at Counseling and Psychological Services (CAPS) by calling 561-297-CAPS.