The University of Texas at El Paso (UTEP)
College of Business Administration
Department of Accounting
ACCT 3327 - FEDERAL INCOME TAX FOR INDIVIDUALS - CRN 21270
Monday, Wednesday; 3:00 to 4:20 pm, COBA Room #331
Course Syllabus – Spring 2024

Instructor: Angelica Castro
Email: agcastro@miners.utep.edu
Office Hours: Monday and Wednesday 10:00 am to 12:00pm. Please notify me by email if you will be coming to my office or you would like to have a Zoom conference. Emails and virtual calls welcome. My office is located at the COBA, PhD suite # 315, 3rd floor (please knock, but first send me an email to confirm appointment).

Course Description

Federal Income Tax for Individuals is an introductory course in the federal income taxation for individuals and is a comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the preparation of these tax returns. Students are exposed to major provisions contained in the Internal Revenue Code of 1986, as Amended, the Federal Regulations, and other primary sources of tax law.

The goal of the course includes an introduction to technological advances in this taxation. Students are exposed to research software and other tax law sources. Experience in the use of these websites is designed to enhance student familiarity with the use of technology and information resources related to the course content.

This course enhances the American Institute of Certified Public Accountants (AICPA) Core Competencies needed for strong research skills to access relevant guidance and communicate current tax issues where both analytic and communication skills are emphasized.

Course Objectives, Learning Outcomes and Assessment Measurement

As part of the Accounting Department's formal assessment process, student competency and understanding of the course to meet program goals and objectives will be measured by an evaluation of homework assignments, exams, research projects, and the preparation of individual tax returns.

Learning Objective: Identify and measure relevant data and report results in taxation formats that meet the needs of users and adhere to legal and professional standards (measured in homework assignments, tax return assignments, and exams).

- Appropriately apply a given measurement method.
- Describe uncertainties and develop a conservative tax position for a taxpayer’s best interests.
- Identify types of information and uncertainties relevant to a given report.
- Recognize appropriate tax reporting requirements.

Learning Objective: Use of technology in the accounting/business environment (measured in tax return assignments, research project, and homework assignments).

- Access and recognize commonly used information databases and websites.
- Use of electronic spreadsheets and other software and technology in evaluating and presenting solutions to business problems and information.
Learning Objective: Demonstrate effective problem solving and decision-making skills (measured in research project, homework assignments, and tax return assignments) and apply existing standards, regulations, and primary authorities to taxable situation.

- Identify financial information, evidence and related uncertainties that are relevant to a problem.
- Make valid and reliable evaluations of information in problem definition and solution.
- Organize and evaluate information, alternatives, and cost/benefits associated with alternative scenarios in problem definition and solution.

Learning Objective: Communicate relevant taxation and financial information effectively while ensuring its integrity (measured in research project).

- Place information in an appropriate context when listening, reading, writing, and speaking.
- Deliver relevant information with conciseness and clarity when writing in a business context.
- Evaluate resources and information.

Learning Objective: Recognize and analyze ethical problems that occur in the taxation, accounting, and business environment (measured during class discussions).

- Identify ethical dilemmas in taxation, accounting, and business contexts.
- Discuss ethical issues and alternatives in taxation, accounting, and business contexts.

Required Course Materials: This is the textbook we will use for the class.


You can use either the 12th edition or previous versions. Consider that tax law has changed in the past few years, so if you're using a previous edition just make sure you are using the correct tax laws for 2023-2024 tax filings for researched topics.

Technology Requirements

The course content is delivered face to face in the classroom and via the Internet through Blackboard. It is the student’s responsibility to ensure your UTEP e-mail account is working and that you have access to the Web. You may use any of the primary Web browsers—Explorer, Google Chrome, Firefox, Safari, etc. When having technical difficulties, try switching to another browser. Also, make sure you allow pop ups and clear your browser cache if having difficulties. I recommend bringing an electronic device to class every day.

You will need to have or have access to a computer/laptop, printer, scanner, a webcam and a microphone for exams. You will need a USB drive or cloud service to save work completed inside and outside the course. Additionally, you will need to download or update the following software: Microsoft Office, Adobe, Flashplayer, Windows Media Player, QuickTime, and Java. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

When creating documents, slide presentations, spreadsheets, etc., use Microsoft Office or a compatible program. The UTEP Technology Support Services (3rd floor, UTEP Library) can also provide support, updates and assistance needed.
Course Organization

The course is available in Blackboard, and it is organized by class modules (one for each class). You will access each module’s assignments and course materials by accessing the current class module. Each module has a brief description of the topic and assignments within the module. If you have technical difficulties, please contact UTEP Help Desk:
https://www.utep.edu/technologysupport/ServiceCatalog/BB_Students.html

These are the activities for each class:

- **Book chapter**: read the book chapter assigned for the day, before class.
- **Daily quiz**: this quiz is for attendance but the questions will help you confirm the topics read in your chapter. The daily quiz is open book, timed and automated submission.
- **Exercises in class**: we will work on exercises during class.
- **Homework**: confirm with the calendar to observe what homework is due.

There are **four exams** and **four tax returns**, check on these assignment due dates. Tax returns are due on Sundays (on the assigned date). I suggest starting the preparation of the tax returns during the week so you can ask me questions. There is **one research project** (by teams), with a written submission and oral presentation. We will assign teams in class.

Course Assignments and Grading

Please use the following table for determining grading criteria and components of total grade.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percentage of Overall Grade</th>
<th>Total points</th>
<th>Individual points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework (10)</td>
<td>24%</td>
<td>250</td>
<td>25.0</td>
</tr>
<tr>
<td>Exam (4)</td>
<td>23%</td>
<td>240</td>
<td>60</td>
</tr>
<tr>
<td>Tax Return (4)</td>
<td>23%</td>
<td>240</td>
<td>60</td>
</tr>
<tr>
<td>Research project (1)</td>
<td>21%</td>
<td>220</td>
<td>220</td>
</tr>
<tr>
<td>Attendance</td>
<td>5%</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total Points Available</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>1,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Observed participation in class is 50 extra points (5%), discretionary.*

**Quizzes**

Students are required to access and complete a quiz for each class. Quizzes are the way I count attendance and confirm that you have read the material for class. The quizzes are open-book aimed to review the chapter for the day. They are 5 minutes long, short multiple-choice format. We will take the daily quiz after the first 10 minutes of class, so plan to be on time for class. Students that do not take the quiz during the open time will not receive attendance credit for that day. Once the quiz is closed, it will not be reopened. Quizzes will be taken through Blackboard, please bring your electronic device to class every day to complete the quiz or ask for a paper format (I will bring some paper).

**Research Project**

This project will be prepared and presented as a team. The project includes a research memo (minimum of 2 pages, maximum 3) in a tax relevant topic. It must be submitted in PDF format and prepared according to the instructions given for this assignment. This project will be graded on accuracy and written presentation (including grammar & composition, spelling, conciseness, etc.). The project will be a scanned by SafeAssign to ensure the originality of the submission.
**Tax Return Assignments (4)**
There are four tax returns in IRS format. Consider yourself to be the paid preparer on tax return projects. Submit your tax return on Blackboard in the corresponding assignment, and answer questions in Blackboard, if required.

**Homework Assignments (10)**
All assignments must be turned-in through Blackboard by or before the due date. Please consider any extemporaneous situations that may affect your submission in Blackboard. Assignments turned in after the due date can be turned in with a 15% penalty over the total assignment grade points available.

Assignments are due on Blackboard, if you have trouble with the submission on Blackboard, you may send the assignment via email. **Email submission is still subject to the due date or late penalties, so make sure you allow enough time to make the deadline. These assignments are intended to help you prepare the tax return projects and to understand the materials in class.**

**Exams (4)**
Exams incorporate material from several sources including textbook and lectures.

Our class takes exams on the Computer Lab at the COBA Building. I will let you know what lab room is assigned for our exam each week. Exams are multiple choice and will require your use of an Excel spreadsheet or similar software for calculating formulas. You will submit the file you create along with your exam. Exams are not taken home unless it is otherwise specified by the instructor. Under exceptional circumstances you may make up one exam, previous discussion, and approval. This option is not allowed for more than one missing exam or for ordinary situations where class responsibilities were not prioritized. **Only legitimate, documented reasons (serious illness for which U.S. doctor's note is required, official University activities, etc.) provided to the instructor before the missed exam will be considered.**

**Guidelines**
- All time mentions are based on Mountain Standard Time.
- It is important to pay attention to all due dates and to manage your time and meet the requirements of this undergraduate class as outlined in the course syllabus. Remember to submit your assignments before the due date.

**Instructor Communication**
Please see posted office hours and make an appointment request. **If you need to contact me, I prefer email communication. Label your email with our class name “ACCT 3327” please, or I may miss it. I don’t check emails at night, I am an early bird. If you send a message an hour before an exam, class, or before an assignment is due, I may not be connected to my electronic device and may not see it. Plan to communicate urgent matters early. I will send announcements, assignments, and all communications through Blackboard. Please check Blackboard continuously as it is the platform of our class and communication.**

**Attendance Policy**
Attendance of class is required. The learning shell for this class includes class interaction. Attendance is determined by class participation and daily quizzes. Students must be prepared and participate in class and complete the book chapters selected for the course. Participation is counted in the points awarded for the final grade. I link class attendance with the daily class quizzes taken in the first ten minutes after class begins. Participation in class is rewarded with a 5% extra credit.
COVID-19 Precautions

You may wear face coverings in class if you prefer to do so.

Please stay home if you have been diagnosed with COVID-19 or are experiencing COVID-19 symptoms. If you are feeling unwell, you are encouraged to report your results to covidaction@utep.edu, so that the Dean of Students Office can provide you with support and help with communication with your professors.

You may attend class via Zoom through our Blackboard shell. Send me an email to notify me of this option so I can prepare my computer to deliver the class remotely.

The Student Health Center is equipped to provide COVID-19 testing. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. For more information about the current rates, testing, and vaccinations, please visit www.epstrong.org.

Netiquette

When communicating electronically, many of the feelings or impressions that are transmitted via body language in face-to-face communications are lost. Consequently, interpreting emotions and innuendos is much more difficult. Only what is written, or drawn, carries the message. Often, excitement can be misinterpreted as anger or insult. It is important to keep this in mind as we communicate online. Words in print may seem harmless, but they could emotionally injure when working at a distance. Hence, it is vitally important that we are conscious of how we communicate while working at a distance.

For example, avoid the use of caps in your electronic messages, as wording in caps comes across as shouting. The standard practice ("Netiquette") for participation in networked discussion requires that all participation be focused on the topic at hand, not personalized, and be substantive in nature. A person may certainly disagree with someone else’s view, but you must do so respectfully; you may express strong beliefs, but you must allow for differing opinions.

Please observe the following:

- You are required to check the Blackboard course shell daily for messages, updates and assignments.
- Always consider audience. Remember that members of the class and the instructor will be reading any postings.
- Respect and courtesy must be provided to fellow classmates and the instructor at all times, in all contexts. No harassment or inappropriate postings will be tolerated.
- Be professional and careful in what you say about others.
- When reacting to someone else’s message, address and focus on the ideas, not the person who posted them.
- Be careful when using sarcasm and humor. Without face-to-face communications your joke may be viewed as criticism.
- Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted on in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space. If students wish to do so, they have the ethical obligation to first request the permission of the writer(s).
- The obstruction or disruption of any group activity, discussion board or any other course activity is prohibited and will subject the student or group of students to disciplinary action.
An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of the Dean of Students for additional disciplinary intervention including withdrawal from the course.

**Policy for withdrawing or dropping the Course**

Students are responsible for seeing they are withdrawn from the course by the drop deadline. Please contact the Registrar’s Office to initiate the drop process. Students that are withdrawn by the drop deadline will automatically receive a grade of “W”. After the student drop deadline, students will receive a grade of “F” except under extraordinary circumstances and only with the approval of the instructor and academic dean.

**Three-time Rule:** UTEP policies limit undergraduate course enrollment in repeated classes. In most instances, a student cannot enroll in an undergraduate class more than three times, except with the permission of the student’s academic dean. This includes enrollments that result in a grade of “W”, “F”, “D”, or “P”. A student may not re-enroll in a course in which a grade of “C” or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has an unresolved grade of “I”. A student may enroll more than three times in a course that is identified as “may be repeated for credit.”

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**Plagiarism and Cheating**

Students are encouraged to discuss homework assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. **Submitting material that has been copied constitutes plagiarism and will be treated as cheating.** All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students. Additional information can be found at https://www.utep.edu/student-affairs/osccr/student-conduct/academic-integrity.html. **Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.**

**Technology Requirements**

Course content is delivered via the Internet through the Blackboard learning management system. Cengage online materials are best accessed via Blackboard. Students need to ensure their UTEP e-mail accounts are working and that they have access to the Web using a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, students should first update their browsers, clear the browser cache, or try switching to another browser.

Students will need to have access to a computer/laptop for this class. Students will need access to various computer software including (but not limited to) Microsoft Word, Microsoft Excel, Adobe Acrobat Reader, and Windows Media Player (or another audio/video player). Students can download Microsoft Office for free via UTEP’s Microsoft Office Portal.

**IMPORTANT:** For technical difficulties, please contact the UTEP Help Desk. This team is specifically trained in assisting with the technological needs of students.

ACCT 3327 – Federal Income Tax for Individuals
**Blackboard support:**
UTEP has technology support specifically related to student’s Blackboard experience. We are using Blackboard ULTRA. Please click on the link below to access this website: 
[https://www.utep.edu/technologysupport/ServiceCatalog/BB_Students.html](https://www.utep.edu/technologysupport/ServiceCatalog/BB_Students.html)

**Scholastic Integrity**
UTEP prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. Students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures (HOOP). It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as one's own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the [Office of Student Conduct and Conflict Resolution (OSCCR)](https://www.utep.edu/studentconduct) for possible disciplinary action. To learn more, visit [HOOP: Student Conduct and Discipline](https://www.utep.edu/studentconduct).

**SPECIAL NOTE TO SCHOLASTIC DISHONESTY POLICY**
Study groups are popular at UTEP and are encouraged in this course. Additionally, "team" solutions will be required at times during the development of this course. When applicable, these team solutions are SPECIFICALLY AND EXPLICITLY allowed on given assignments and are part of an increasing focus on "teams" in the workplace. However, individual answers are required where EXPLICIT instructions are not received involving group work. Answers to questions/problems (1) copied directly from the book or (2) consisting of substantially the same wording as other papers in the class will receive zero or split credit, respectively. Relying on the understanding of another person will leave you unprepared to deal with exam material.

**Copyright Infringement and Plagiarism**
Copying a textbook, or any other copyrighted material is a violation of U. S. copyright law. Violation of U. S. copyright law can result in civil damages up to $100,000 for each work copied. Copying of textbooks or any other copyrighted material is not “fair use” under the Copyright Act. The “fair use doctrine” only permits non-commercial copying of part (in general, not more than 10%) of a copyrighted work. Do not take credit for work that is not your own by copying and pasting from the internet, failing to cite sources of information, failing to attribute direct quotes to their original author, or submitting your work from another course without prior permission.

**Calendar and Modules Subject To Modification**
I will post the assignments calendar in Blackboard and send it via email as well. The calendar provided for the course is a "best estimate" schedule for the class. Unexpected scheduling problems and developing course materials may result in a modification of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this course schedule as a BASIC outline for the course. The schedule is not a contractual agreement and is subject to change. Students will receive guidance concerning alterations to the schedule through announcements. Regardless of the ordering of material covered, stay up with the scheduled reading assignments. Because of the nature of the material and texts, course requirements are designed to aid in developing an integrated
understanding of the material with the full semester in mind. Discussion boards, quizzes and assignments are designed with the assumption that you have read relative materials prior to participation.

**Accommodations Policy**
Students requesting an accommodation based on a disability must register with the [UTEP Center for Accommodations and Support Services](http://sa.utep.edu/cass/). If you have or believe you have a disability that may impact your ability to succeed in a class, whether it be online or face-to-face, you may wish to contact the Center for Accommodations and Support Services (CASS) to show documentation of a disability or to register for testing and services. Students who have been designated as disabled must reactivate their standing with the CASS yearly. If you feel that you may have a disability requiring accommodations and/or modifications, contact CASS at (915) 747-5148.

You also can visit the CASS website at [http://sa.utep.edu/cass/](http://sa.utep.edu/cass/) or the CASS office in Room 108 East Union Building.

This course is ADA compliant by providing PDF’s and closed-captioning for multimedia when needed.

**Student Resources**
UTEP provides a variety of student services and support:

- **UTEP Library**: Access a wide range of resources including online, full-text access to thousands of journals and eBooks plus reference service and librarian assistance for enrolled students.
- **Help Desk**: Students experiencing technological challenges (email, Blackboard, software, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.
- **University Writing Center (UWC)**: Submit papers here for assistance with writing style and formatting, ask a tutor for help and explore other writing resources.
- **Military Student Success Center**: UTEP welcomes military-affiliated students to its degree programs, and the Military Student Success Center and its dedicated staff (many of whom are veterans and students themselves) are here to help personnel in any branch of service to reach their educational goals.