The University of Texas at El Paso (UTEP) Woody L. Hunt College of Business
Department of Accounting & Information System
ACCT 3327 – FEDERAL INCOME TAX FOR INDIVIDUALS - CRN 12447
Tuesday & Thursday 10:30 am – 11:50 am BUSN Room 304
Course Syllabus – Fall 2026

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Office Hours: TTH 9 am - 10 am; or by appointment
BUSN 243
(915) 747-5014

Course Description

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

A goal of the course involves an introduction into technological advances in this area of accounting. Students are exposed - on a limited basis - to available Internet resources and tax computer software used in tax planning and practice and are required to work with various websites in the delivery of course material. 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.

Finally, this course enhances the American Institute of Certified Public Accountants (AICPA) Core Competencies needed for strong research skills to access relevant guidance and other information through the research of and communication (both oral and written) of current tax issues where both analytic and communication skills are emphasized.

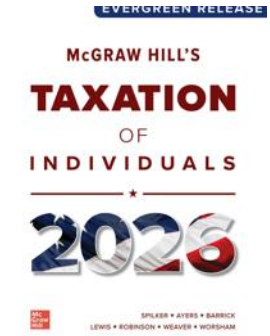
Course Objectives, Learning Outcomes and Assessment Measurement

As part of the Accounting Department's formal assessment process, student competency and understanding of the course as demonstrated as an ability to meet program goals and objectives will be measured by an evaluation of homework problems, quizzes, exam questions, research projects, and the preparation of individual tax returns. To this end, the following program goals and learning objectives are outlined as follows:

- Students will demonstrate their understanding of the US Federal Income Tax Code by identifying taxable income and allowable deductions (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will apply critical thinking and problem-solving skills related to taxation of individuals (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will recognize and identify potential opportunities for tax savings and tax planning (measured in the research project, tax return projects, quizzes, assignments, and discussion boards).

- Students will analyze various factual situations and recognize income tax ramifications (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will determine the appropriate tax filing status of a taxpayer and qualifying dependents (measured in the tax return projects, quizzes, exams and assignments).
- Students will calculate the correct amount of federal income tax (measured in the tax return projects, quizzes, exams, and assignment).
- Students will complete federal income tax returns, including Form 1040 and various schedules to the Form 1040. Students will report interest and dividends, rental property, business income and itemized deductions on required tax forms (measured in the tax return projects, assignments, and exams).
- Students will demonstrate proficiency using a research database, library information and IRS website to thoroughly research and analyze tax codes, tax law, rulings, and interpretations (measured in the research project and tax return projects).
- Students will demonstrate strong research skills and apply existing standards, regulations, and legal authorities to a given problem (measured in the research project, and tax return projects).
- Students will demonstrate the ability to research issues in federal taxation and effectively communicate findings to the appropriate audience by converting complex and technical tax terminology into language that translates to nontechnical audiences (measured in the research project).
- Students will demonstrate the ability to communicate their research through memoranda and client letters (measured in the research project).
- Students will recognize and analyze ethical problems that occur in the accounting/business environment (measured in the research project, quizzes, assignments, and discussion boards).

Required Course Materials: The textbook is required for this course.



Picture showing textbook cover 1

McGraw-Hill's ***Taxation of Individuals*** **2026 Edition,** Brian Spilker, Benjamin Ayers, John Barrick, Troy Lewis, John Robinson, Connie Weaver, Ronald Worsham, Edmund Outslay **| ISBN: 9781264489855 | ISBN: 9781266423840 (UTEP Bookstore). ** We will be using *Connect* access****.

You can purchase the textbook at the UTEP Bookstore or any other source or purchase the electronic copy through McGraw Hill.

Technology Requirements

For this course, content is delivered in Class and 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.
You will need to have or have access to a computer/laptop, printer, scanner, a webcam and a microphone. 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 weekly modules. You will access each module's assignments and course materials by accessing the current weekly 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 chapter:

- **Chapter Reading**: read the book chapter assigned for the week and complete comprehension questions.
- **Chapter quiz**: take quiz over chapter.
- **Chapter Assignment**: work through chapter problems. These are practice for the exams.

There are **2 discussions**, **4 exams**, **a research memo project** and **3 tax returns**, check on these assignment due dates.

Course Assignments and Grading

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

Activity	Points	Percentage of Overall Grade
Chapter Reading (6 pts each)	**60**	**4%**
Quizzes - (11 quizzes)	**155**	**12%**
Chapter Assignments	**200**	**15%**
Memo Project, Tax Return Assignments & Discussions	**275**	**20%**
Exams – 4	**500**	**38%**
Attendance	**145**	**11%**
Total Points Available	**1335**	**100%**

Points Earned Equivalent	Letter Grade
1335 -- 1202	**A**
1201 -- 1068	**B**
1067 -- 935	**C**
934 -- 801	**D**
Below 934	**F**

Chapter Readings
Students are required to read each chapter and answer comprehension questions for each module. The readings are generally open for one week. Students that do not complete the reading assignment during the open time will receive a zero. Once the reading assignment is closed, it will not be reopened. Please note open periods for each chapter to ensure you have plenty of time to complete the reading assignment, the quiz and the chapter assignment. There are a total of 10 reading assignments.

Quizzes
Students are required to access and complete a quiz for each module. The quizzes are generally open for one week. Students that do not take the quiz during the open time will receive a zero for the quiz. Once the quiz is closed, it will not be reopened. Please note open periods for each chapter to ensure you have plenty of time to complete the reading assignment, the quiz and the chapter assignment. There are a total of 11 quizzes.

Chapter Assignments
There are assignments from each chapter that will require you to compute problems from the chapters covering the topics from the chapters. These assignments are generally practice problems for the exams so be sure you feel comfortable with these assignments. Once the assignment is closed, it will not be reopened. Please note open periods for each chapter to ensure you have plenty of time to complete the reading assignment, the quiz and the chapter assignment. There are a total of 10 assignments.

Research Memo Project
A research project is required to be completed by each student. The project includes a memo (minimum of 1 page, maximum 2), a client letter (1 page) and CPE certificate is due. The Research Letter and Memo must be submitted in PDF format and prepared according to posted instructions given. The assignments will be graded on the basis of both accuracy and written presentation (including composition, spelling, conciseness, etc.). The project will be a scanned by SafeAssign to ensure the originality of the submission.

Tax Return Project
Three individual tax returns (Form 1040 with Schedules) will be assigned. IRS-ready tax forms and working papers showing calculations will be submitted. **These 3 projects are required to be completed by each student.** Consider yourself to be the paid preparer on tax return projects. All portions of the tax returns, including but not limited to calculations in arriving at amounts reported on the return, are subject to examination and additional activities to ensure individual understanding may be due upon submission. Points may be deducted from the assignment if the student is unable to demonstrate knowledge about the tax return submitted.

Discussions
For class discussions, students will be communicating in a written format on an assigned topic individually on a given discussion board. The discussion boards are located within the course. You will need to be current on all course material to be effective in your responses. Course content knowledge must be incorporated into discussions. Therefore, thoughtful participation in discussions will reflect in the thoroughness of your assignments.
For each discussion topic, each member should have a minimum of 1 individual response (200 words) to the overarching question and 2 individual postings for feedback (50 words) to other class members'

comments. The deadlines for discussion postings and replies will be posted online. You must ensure that you meet the deadlines for all of the required discussion postings. If there is nothing submitted, there will be no credit given for the posting.
You will be graded your postings according to the following criteria:

- Did you discuss the topic in a thoughtful way?
- Is the individual response relevant to class discussion/readings?
- Do you provide relevant evidence that supports your argument?

Grades will be given on an INDIVIDUAL basis for participation in the group discussions. Do not post your responses to the discussion board as attachments. Please type directly or copy and paste the text into the discussion boards. Assignments, if applicable, can be turned in as attachments.

Assignment Submissions

No late assignments, tax returns or quizzes will be accepted. Please do not email me your assignments unless you cannot upload your assignment through Blackboard.

Assignments are to be turned in on or before the assigned due date. The submission deadline for assignments and quizzes is always the date due at 11:59pm (MST).
No assignments will be accepted outside of class. Please do not wait until the last minute to upload any assignment. Blackboard could be down or you could have a computer problem.

Completion of all major assignments is mandatory to pass the course

The instructor will not pass you unless all requirements of major assignments (Research Memo & all 3 Tax Return Projects) are completed. This includes any student that may be passing all the course material but failed to complete the research memo or all of the tax return assignments. This policy is to ensure that all learning objectives are met. To preserve a student's GPA, the student should withdraw from the course if unable to complete the major assignments.

Exams

Exams incorporate material from several sources including text, recorded lectures, research project, tax returns, discussion boards etc. Exam and quiz questions are multiple choice and short answer based on theory and study problems.
Exams require that you use the **Respondus Lockdown Browser**. When using the Lockdown Browser, you will be unable to print, copy, go to another URL, or access other applications during the exam. When an exam is started, you will be locked in until it is submitted for grading. In addition, Lockdown Browser will access your webcam and mic and you will be recorded as you take the exam to ensure there isn't anyone else with you during the exam and you do not access your phone or any other prohibited items. If your computer does not have a camera and mic then you can take the exam on a campus computer in the library or check out a computer at Technology Support Services (3rd floor, UTEP Library), as these are technology requirements for the course.

No Makeup exams

If any single exam is missed, a COMPREHENSIVE final exam will be offered to absorb the weight of the missed exam. This option is available only to students who have given the instructor prior notice of an inability to take an exam and been given approval for this comprehensive final to absorb the weight of the missed exam. Only legitimate, documented reasons (serious illness (U.S. doctor's note required), official University activities, etc.) provided to the instructor BEFORE the missed exam will be considered. Only date and time-stamped emails are to be considered acceptable prior notification.

ACCT 3327 Online Activities – Due Dates Fall 2026

Online Activity	Date Open	Date Due - Closed	Where Submitted
Syllabus Quiz	Aug 25 at 8:00 AM (MST)	Aug 26 at 11:59 PM (MST)	Week 1
Discussion 1	Aug 25 at 8:00 AM (MST)	Aug 26 at 11:59 PM (MST)	Week 1
CH 1 Reading & Quiz	Aug 25 at 8:00 AM (MST)	Aug 29 at 11:59 PM (MST)	Week 1
Assignment CH 1	Aug 25 at 8:00 AM (MST)	Aug 29 at 11:59 PM (MST)	Week 1
CH 2 Reading & Quiz	Aug 30 at 8:00 AM (MST)	Sept 5 at 11:59 PM (MST)	Week 2
Assignment CH 2	Aug 30 at 8:00 AM (MST)	Sept 5 at 11:59 PM (MST)	Week 2
CPE Certificate – RIA (part 1)	Sept 4 at 8:00 AM (MST)	Sept 9 at 11:59 PM (MST)	Week 3
Research Memo & Client Memo (part 2 & 3)	Sept 4 at 8:00 AM (MST)	Sept 12 at 11:59 PM (MST)	Week 3
CH 4 Reading & Quiz	Sept 13 at 8:00 AM (MST)	Sept 19 at 11:59 PM (MST)	Week 4
Assignment CH 4	Sept 13 at 8:00 AM (MST)	Sept 19 at 11:59 PM (MST)	Week 4
EXAM 1	**SEPT 24 at 10:30 AM (MST)**	**SEPT 24 at 11:50 AM (MST**	**Week 5**
CH 5 Reading & Quiz	Sept 27 at 8:00 AM (MST)	Oct 3 at 11:59 PM (MST)	Week 6
Assignment CH 5	Sept 27 at 8:00 AM (MST)	Oct 3 at 11:59 PM (MST)	Week 6
Tax Return I	Oct 2 at 8:00 AM (MST)	Oct 10 at 11:59 PM (MST)	Week 7
CH 6 Reading & Quiz	Oct 4 at 8:00 AM (MST)	Oct 10 at 11:59 PM (MST)	Week 7
Assignment CH 6	Oct 4 at 8:00 AM (MST)	Oct 10 at 11:59 PM (MST)	Week 7
CH 7 Reading & Quiz	Oct 11 at 8:00 AM (MST)	Oct 17 at 11:59 PM (MST)	Week 8
Assignment CH 7	Oct 11 at 8:00 AM (MST)	Oct 17 at 11:59 PM (MST)	Week 8
EXAM 2	**OCT 22 at 10:30 AM (MST)**	**OCT 22 at 11:50 AM (MST)**	**Week 9**
CH 8 Reading & Quiz	Oct 25 at 8:00 AM (MST)	Oct 31 at 11:59 PM (MST)	Week 10
Assignment CH 8	Oct 25 at 8:00 AM (MST)	Oct 31 at 11:59 PM (MST)	Week 10
Tax Return II	Oct 30 at 8:00 AM (MST)	Nov 7 at 11:59 PM (MST)	Week 11
CH 9 Reading & Quiz	Nov 1 at 8:00 AM (MST)	Nov 7 at 11:59 PM (MST)	Week 11
Assignment CH 9	Nov 1 at 8:00 AM (MST)	Nov 7 at 11:59 PM (MST)	Week 11
EXAM 3	**NOV 12 at 10:30 AM (MST)**	**NOV 12 at 11:50 AM (MST)**	**Week 12**
Discussion 2	Nov 13 at 8:00 AM (MST)	Nov 17 at 11:59 PM (MST)	Week 12
Tax Return III	Nov 13 at 8:00 AM (MST)	Nov 21 at 11:59 PM (MST)	Week 12
CH 10 Reading & Quiz	Nov 15 at 8:00 AM (MST)	Nov 21 at 11:59 PM (MST)	Week 13
Assignment CH 10	Nov 15 at 8:00 AM (MST)	Nov 21 at 11:59 PM (MST)	Week 13
CH 11 Reading & Quiz	Nov 22 at 8:00 AM (MST)	Nov 30 at 11:59 PM (MST)	Week 14
Assignment CH 11	Nov 22 at 8:00 AM (MST)	Nov 30 at 11:59 PM (MST)	Week 14
EXAM 4	**DEC 3 at 10:30 AM (MST)**	**DEC 3 at 11:50 AM (MST)**	**Week 15**

Guidelines

- **Date Open –** means that a discussion, quiz or written and uploaded assignment is now available.
- **Dates Due – Closed** means that a discussion, quiz or written and uploaded assignment is closed and no longer available.
- **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.**

Instructor Communication

The instructor will be checking Blackboard every Monday, Wednesday and Friday mornings. Please allow 24 hours for response to discussion board postings and/or e-mail. If you send a message an hour before an exam, or before an assignment is due, do not expect to receive a response. Please give yourself plenty of time for this response time. Announcements, assignments, and all communications will be through Blackboard. Failure to frequently check Blackboard is done so at risk of missing current communication, materials and assignments.

Attendance Policy

Attendance is required. Classes are run on the basis of class interaction. Students must be prepared, participate in individual/group discussions, and complete the course modules in order to understand and incorporate the rhetorical strategies and processes used to complete the projects. Participation is counted in the points awarded for the final grade.

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 become 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 be receive a grade of "F" except under extraordinary circumstances and only with the approval of the instructor and academic dean.

Scholastic Integrity

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. 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 ones' 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 Community Standards for possible disciplinary action. To learn more HOOP: Student Conduct and Discipline.

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 semester. 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.

Guidance on Artificial Intelligence (AI)

AI tools are not permitted to complete the following activities:

Tax Return Projects
Research Memo Project
Discussions

Students must cite any borrowed content sources to comply with all applicable citation guidelines, copyright law, and avoid plagiarism. Instances that violate these guidelines will be referred to the Office of Community Standards.

Calendar and Modules Subject To Modification

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. 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/ 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.