General Course Information

CRN 80033

Course Title Taxation of Income & Transfers

Description A comprehensive survey of selected contemporary issues and topics in taxation at the graduate level. Individual investigation and reporting emphasized in seminar fashion. Special Topics in Taxation: Taxation of Income & Transfers

College Business

Division Business

Subject Area Taxation

Course Number TAX 6877

Credit Hours 3

Meeting Information

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>Days</th>
<th>Time</th>
<th>Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 20, 2012</td>
<td>Dec 03, 2012</td>
<td>M</td>
<td>06:30 pm - 09:15 pm</td>
<td>LH 2202</td>
</tr>
<tr>
<td>Dec 10, 2012</td>
<td>Dec 10, 2012</td>
<td>M</td>
<td>07:30 pm - 10:15 pm</td>
<td>LH 2202</td>
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Prerequisites (TAX 4001 with a passing grade and TAX 4011 with a passing grade) or TAX 6045 with a minimum grade of B

Course URL None-DRAFT SYLLABUS as of July 26, 2012

Distance Learning/Off Campus Course Information

Is this a DL Course? No, it is an on-campus course.

Instructor Information

Instructor Howard W. Cecil

E-Mail Address wc Cecil@fgcu.edu (Do not use ANGEL for emails)
Phone Number 239-590-7307
Home Page None
Office Location Lutgert Hall 3315
Office Hours Subject to Change
Mondays 1-2, 3:15-5:15
Wednesdays 1-2, 3:15-5:15
And by Appointments
Note->No office hours on test days

Teaching Philosophy
The essence of teaching is providing students the best possible learning opportunities. Students are responsible for taking advantage of learning opportunities. Learning required students to focus and the appropriate dedication of time to studying.

Instructor Information
H. Wayne Cecil (Wayne) is a Professor of Tax Accounting. He holds a PhD from the University of Kentucky, a Master in Professional Accounting from the University of Texas, and a Bachelor of Business degree from the University of North Carolina. Wayne is a CPA and has 20 plus years of professional accounting experience. Wayne has 16 years of college teaching experience.

Course Materials

Required Course Materials
NOTE->Students are not allowed to have computers/ebooks on during class. Students are strongly encouraged to buy a hard copy of the book. Check Amazon etc. for the lowest possible price.

1. Prentice Hall's Federal Taxation 2013 Corporations, Partnerships, Estates & Trusts

2. Texas Instruments BA II Plus Calculator
3. FGCU Catalog (online)
4. FGCU Student Guidebook (online)
5. FGCU Code of Student Conduct (online)

Optional Course
Materials

Course Policies, Learning Objectives, and Agenda

Grading, Attendance, and Other Policies

Students earn course letter grades based on intellectual performance (test scores) and attendance/participation/academic citizenship.

A (100-90)
B+ (89.99-85)
B (84.99-75)
C (74.99-70)
F (69.99-0)

F (100.0-0) Noncompliance with the university's academic honesty and other requirements (including but not limited to required attendance) regardless of test scores.

There are no extra credit assignments. Graduation, scholarships, work, financial aid, personal plans, etc. have nothing to do with course letter grades. See the Catalog.

Test scores and attendance scores are on Angel. See the Catalog for how to use Angel. Course letter grades are posted on Gulfline (see the Catalog).

Test1 (30% - 75 minutes)
Test2 (30% - 75 minutes)
Test3 (30% - 75 minutes)
Attn/Participation/Academic citizenship (10%)

Tests. The tests are generally 40 or 50 multiple choice questions (with 4 choices per questions). The tests are closed book. A student must complete the tests at the scheduled times on the scheduled dates or provide written documentation of an Authorized Absence or Excused Absence. An Authorized Absence is due to participation in a sponsored activity that has been approved in advance by the program director and the appropriate student affairs officer. An Excused Absence is due to other causes, such as illness, family emergency, death in the family, or religious holiday. A student seeking an Excused Absence must obtain documentation such as a physician's statement, accident report, or obituary. If a student misses Test1 or Test2 due to an approved or authorized absence, the final exam counts 60 percent. If a student misses Test 3/Final exam for any reason, the student will receive an I or F grade. A TI BAII Plus calculator is the only calculator that may be used to complete the tests. The tests are generally 50 multiple choice questions. Students are required to show a photo ID (College ID etc) to complete the tests. The tests and scantrons are property of the instructor and are not returned to students. They can be reviewed with the instructor during office hours. Students may be assigned or reassigned seats for tests.

ATTENDANCE. Attendance is required for this course. Attendance is taken every class session using a sign in sheet. A student that signs the sheet and then leaves is both absent and guilty of academic dishonesty. This is not a correspondence course. This is not an internet course.

This is the required written notice about attendance (per the Catalog). An instructor who informs students about the necessity of attendance may request the Registrar to drop the student from the class for lack of attendance. A grade of W will be posted prior to the deadline for withdrawal without academic penalty. After that date, the instructor may assign a punitive grade to a student who does not abide by the attendance requirements.
CONDUCT. Students must follow the Code of Student Conduct at all times. Students that are asked to leave the room must leave the room. Class will start promptly and end promptly (or 1-2 minutes early). A TI BAII Plus calculator is the only electronic device allowed to be on during class. Use of all other devices is not allowed during class. The instructor follows all FGCU rules and regulations at all times.

AGENDA. Subject to change (including dates of tests).

KNOW LIST. No early tests. No late tests. No substitute tests. No make-up tests. No extra credit. No exceptions. No drama. No whining. No entitlements. No eating. No sleeping. No reading newspapers. No phones. No internet access during class. No secretary services. No handouts other than first distribution dates. No tape recording class. No computers on during class. These rules are to assure no distractions and protect all people in the class.

The instructor follows all University rules and guidelines for all students on all issues at all times. Please bring any possible lack of compliance with the above to the immediate attention of the instructor, and if there is actual noncompliance, the instructor will immediately change to comply with University rules and guidelines.

TYPICAL CLASS DAY
6:30-7:45 PM Class meeting
7:45-8:00 PM Mandatory Break
8:00-9:15 PM Class meeting

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Assessment Strategy</th>
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<tr>
<td>(CLO1) 1. Students will be able to analyze tax information and integrate knowledge in making decisions.</td>
<td>Test questions</td>
</tr>
<tr>
<td>(CLO1) 2. Students will recognize and apply the AICPA professional standards of tax practice.</td>
<td>Test questions</td>
</tr>
<tr>
<td>(CLO1) 3. Students will understand the important of historical changes to federal income and transfer tax rules.</td>
<td>Test questions</td>
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<tr>
<th>Date</th>
<th>Agenda</th>
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<tbody>
<tr>
<td>M-Aug 20</td>
<td>Textbook Chapter 12</td>
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### Additional Information

**HOW THIS COURSE FITS INTO THE CURRICULUM**

This is an elective course in federal taxation. This is a very rigorous course. This course builds directly upon and extends topics covered in the two undergraduate tax courses and the graduate tax research course.

This is a real time, in person, class regarding taxation. This is a rigorous class. Attendance is REQUIRED for this class. This is not an online class. This is not a correspondence class. This is not a distance learning class. This is not a hybrid class. This is not a law class. This is not a debate class. This is not a political science class.

This is a very challenging course. The easiest way to earn a B or better course grade is to attend every class, pay very close attention, and take very careful notes.

This is an applied, real time, in person, class about taxation. This class is not about the political, economic, psychological, criminal, and other aspects of tax policy. This is not a forensic accounting class. This is not a business law class.
See the FGCU calendar for the last day for a W grade.

DEPARTMENT POLICIES AND RESOURCES

1. Calculator. Texas Instruments BA II Plus. The required calculator is the only electronic device allowed to be used during class. UNLESS PERMITTED BY THE INSTRUCTOR, THE USE OF ALL OTHER ELECTRONIC DEVICES (phones, pads, laptop computers, etc.) is PROHIBITED DURING CLASS.

2. The schedules for the departmental courses offered (information on semester, day/night, other) are at:
   ACG, TAX, and BUL (BS) - http://www.fgcu.edu/cob/acg/acg_annual.pdf
   FIN (including ECO 3101) and REE (BS) - http://www.fgcu.edu/cob/fin/fin_annual.pdf
   ACG, TAX, and BUL (MS) - http://www.fgcu.edu/cob/msacg/grad_acg_annual.pdf

3. Planning for pre-registration and graduation is your responsibility. The above schedules and LCOB advisors, along with the course prerequisite sequences described in the FGCU Catalog and degree program sheets, should assist you in ensuring that your plans are successfully implemented. Course substitutions and prerequisite exceptions will be granted only for exceptional circumstances that are clearly beyond the student's control. Poor or lack of planning is not one of those circumstances.

4. Useful FGCU Resources:
   Florida Gulf Coast University Catalog (http://www.fgcu.edu/catalog/)
   Florida Gulf Coast University Student Guide Book (http://studentservices.fgcu.edu/JudicialAffairs/)
   Florida Gulf Coast University Code of Conduct (http://studentservices.fgcu.edu/JudicialAffairs/)

GRADUATE ASSESSMENT STATEMENT
When assessing the LOs above, if 90% of the students answer 80% of the question(s) correctly the assessment exceeds expectations; if 80% of the students answer 80% of the question(s) correctly the assessment meets expectations; if 70% of the students answer 80% of the question(s) correctly the assessment is below expectations; and if less than 70% of the students answer 80% of the question(s) correctly, the assessment fails.

University Statements
Student Observance of Religious Holidays
All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence. See: http://www.fgcu.edu/generalcounsel/policies-view.asp
Center for Academic Achievement
The Center for Academic Achievement (CAA) provides academic support services to all FGCU students. Students can take advantage of free peer tutoring and Supplemental Instruction sessions for lower-level math and science courses, as well as workshops to facilitate the development of skills necessary for college success. If you would like to participate in any programs, learn about tutoring services, or meet with an Academic Retention Coordinator, please visit the CAA in Library 103 or call us at (239) 590-7906. website is www.fgcu.edu/caa.

Classroom Policy
Students may not tape record class. A student that tape records class commits academic dishonesty and earns an F for the course regardless of test scores.

The instructor desires to follow all university rules and guidelines for all students at all times on all issues. Please bring any possible noncompliance with university rules and guidelines to the attention of the instructor. After agreement of noncompliance, the instructor will change to comply with university rules and guidelines.

University Statements:

Academic Dishonesty/Cheating Policy:

"All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found under the "Student Code of Conduct" on page 11, and under "Policies and Procedures" on pages 18 - 24. of the Student Guidebook. All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy."

Disability Accommodations Services:

Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university’s guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me or contact the Office of Adaptive Services. The Office of Adaptive Services is located in Howard Hall 137. The phone number is 590-7956 or TTY 590-7930