



H. Wayne Huizenga College of
Business and Entrepreneurship

TXX 3110 - Federal Taxation I

I. Course Information

Course: TXX 3110 - Federal Taxation I

Semester Credit Hours: 3.0

Course CRN and Section: 21771 - EV1

Semester and Year: Fall 2017

Course Start and End Dates: 08/21/2017 - 12/10/2017

Building and Room: Carl DeSantis Building - 2082

II. Instructor Information

Professor: Dr. Michael Joseph Risser Hoffman

Email:

Phone: 954-262-5154 **Office Hours:**

Day	Time	Location
TR	3:30pm - 5:30pm	Desantis 5147

III. Class Schedule and Location

Day	Date	Time	Location	Building/Room
R	08/24/2017 - 10/05/2017	6:00 PM - 8:00 PM	Ft Lauderdale/Davie Campus	Carl DeSantis Building- 2082
R	10/12/2017 - 10/12/2017	6:00 PM - 8:00 PM	Ft Lauderdale/Davie Campus	Carl DeSantis Building- 2082
R	10/19/2017 - 11/30/2017	6:00 PM - 8:00 PM	Ft Lauderdale/Davie Campus	Carl DeSantis Building- 2082
R	12/07/2017 - 12/07/2017	6:00 PM - 8:00 PM	Ft Lauderdale/Davie Campus	Carl DeSantis Building- 2082

IV. Course Objectives / Learning Outcomes

- 1) Identify the sources of federal income tax law.
- 2) Compute the amount of taxable income and income tax due for a typical individual taxpayer.
- 3) Identify the sources of income that are typically included and excluded in the determination of individual taxable income.
- 4) Identify the losses, expenses and deductions that are typically allowed and disallowed in the determination of individual taxable income.
- 5) Determine the tax consequences of various property transactions.

6) Explain the tax credits typically available to an individual taxpayer.

V. Materials and Resources

Book Url: [NSU Book Store](#)

Course Required Texts and Materials: South-Western Federal Taxation: Comprehensive

Authors: Willis, Hoffman Jr., Maloney, Raabe & Young

ISBN: 9781337386005

Publisher: Cengage Learning

Section Required Texts and Material: Willis, et al, South-Western Federal Taxation 2018:

Comprehensive Volume, 40th ed., ISBN:

Section Supplemental Material: May & May, Effective Writing—A Handbook for Accountants, Prentice-Hall.

VI. Course Schedule and Topic Outline

Course Schedule: 6:00 - 8:00 Thursday evenings, except on Thanksgiving

Topic Outline:

- Syllabus Review, general housekeeping
- Ch 1 An Introduction to Taxation (Not covered in class, Read!)
- Ch 3 Tax Determination
- Ch 4 Gross Income: Inclusions
- Ch 5 Gross Income: Exclusions
- Ch 10 Itemized Deductions
- Ch 9 Employee & Self-Employed Expenses
- Ch 7 Deductions & Losses (NOLs & casualty and theft losses only)
- Ch 8 Depreciation & Related Topics
- Ch 13 Property Transactions: Determination of Gain or Loss, Basis Considerations & Non-Taxable Exchanges
- Ch 14 Property Transactions: Capital Gains & Losses, §1231 & Depreciation Recapture

VII. Assignments

Shrot paper (2 - 3 pages, double spaced) on topic to be announced after Exam I

VIII. Assessments

Exam I, Chs. 3 - 5

Exam II, Chs 10, 9 & 7

Exam III, Chs 8, 13 & 14

IX. Grading Criteria

Undergraduate Grading Criteria:

Percentage	Letter Grade	Description	GPA Equivalent
95 - 100	A	Excellent	4.0
90 – 95	A-		3.7
87 - 90	B+		3.3
83 – 87	B	Good	3.0
80 – 83	B-		2.7
77 – 80	C+		2.3
72 – 77	C	Satisfactory	2.0

70 - 72	C-		1.7
68 - 70	D+		1.3
60 - 68	D		1.0
<60	F	Failure	0.0
No rounding of scores.			

X. University Policies

Academic Integrity

The university is an academic community and expects its students to manifest a commitment to academic integrity through rigid observance of standards for academic honesty. The university can function properly only when its members adhere to clearly established goals and values. Accordingly, the academic standards are designed to ensure that the principles of academic honesty are upheld.

The following acts violate the academic honesty standards:

- Cheating — intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise.
- Fabrication — intentional and unauthorized falsification or invention of any information or citation in an academic exercise.
- Facilitating Academic Dishonesty — intentionally or knowingly helping or attempting to help another to violate any provision of this code.
- Plagiarism — the adoption or reproduction of ideas, words, or statements of another person as one's own without proper acknowledgment.

Students are expected to submit tests and assignments that they have completed without aid or assistance from other sources. Using sources to provide information without giving credit to the original source is dishonest. Students should avoid any impropriety or the appearance thereof in taking examinations or completing work in pursuance of their educational goals.

In support of the Code of Student Conduct, any violations of the Code of Student Conduct and Academic Responsibility and/or university policies and procedures may result in disciplinary action and/or criminal prosecution. Disciplinary action may include, but not limited to, failing the assignment and/or the entire course, academic probation, suspension, or expulsion and are administered initially by the faculty member, who is required to report any incident of misconduct to their department chair and the Office of the Assistant Dean. This code seeks to promote high standards of behavior and academic integrity by setting forth the responsibilities of students as members of the university community. Abiding by the code ensures a climate wherein all members of the university community can exercise their rights of membership.

If students have questions about what constitutes academic misconduct before turning in an assignment, they should see their Instructor or the NSU Student Handbook

Accommodations for Students with Documented Disabilities: For more information about ADA policy, services, and procedures, students may contact the Office of Student Disability Services at 954-262-7189. Each student with a disability should contact the Office of Student Disability Services prior to the commencement of classes to discuss his or her needs.

Last Day to Withdraw: To withdraw from a course, it is not sufficient simply to stop attending class or to inform the instructor of your intention to withdraw. In accordance with college policy, contact your academic advisor to begin the withdrawal process. The last day to withdraw from a course is detailed on the applicable Academic Calendar.

Email Policy: All email communications between students and faculty must be conducted via NSU email accounts. This requirement will assist NSU in communicating more effectively and protecting your privacy. Emails sent to faculty from non-NSU accounts will be returned to the sender with instructions to resend the communication from your NSU account. To set up an NSU email account or to get help with an existing account, visit the Computing Help Desk. You may also call the Help Desk at (954) 262-HELP or 1-800-541-6682, ext. HELP (4357).

Student Course Evaluations: Student comment and feedback evaluating each college class is an important tool to evaluate program effectiveness. Participation in this process is a responsibility of each student. The university uses electronic evaluations that are completed online. It is important to the faculty and administration that students complete the online evaluation of each course. Students will be notified via NSU email accounts when the evaluation web link is opened (approximately the next-to-last week of the course). At the completion of the term and after instructors submit grades, instructors will receive an anonymous summary of the entire class's evaluation. Student names or ID numbers cannot be identified.

Library Resources: Students conducting research for class assignments may use the Alvin Sherman Library, which provides extensive access to print and electronic books and academic/scholarly journals and hundreds of databases in a variety of subject areas with full-text articles, videos, reference books, statistics, company profiles, and general news. Reference librarians are available in person at the Reference Desk as well as by phone (954-262-4613), email, chat, text, and individual appointment to provide instruction on how to identify and use library resources. For times and details, visit the library's Ask a Librarian webpage. Library Guides and Tutorials are also available online.

Student Success: All undergraduate students and faculty are encouraged to utilize the Office of Undergraduate Student Success to locate information about university-wide resources designed to promote student success.

Sample of Cover Page to be Used for All Assignments

Nova Southeastern University

H. Wayne Huizenga College of Business and Entrepreneurship

Assignment for Course: (Course number and title)

Submitted to: (Professor's name)

Submitted by: (Student's name)
(Student's ID number)
(Address)
(Work phone number)
(Home phone number)

Date of Submission:

Title of Assignment:

CERTIFICATION OF AUTHORSHIP: I certify that I am the author of this paper and that any assistance I received in its preparation is fully acknowledge and disclosed in the paper. I have also cited any sources from which I used data, ideas of words, whether quoted directly or paraphrased. I also certify that this paper was prepared by me specifically for this course.

Student Signature: _____

Instructor's Grade on Assignment:

Instructor's Comments: