

ACCOUNTING 4320
FEDERAL INCOME TAXATION II
SUMMER 2026
SYLLABUS AND COURSE OUTLINE

INSTRUCTOR: Peggy Jimenez, PhD, CPA

OFFICE: BLB 385H

EMAIL: Peggy.Jimenez@unt.edu. I respond to e-mails within 48 hours Monday-Friday.

PHONE: 940-536-3896 (this is a cell phone. Feel free to call or text anytime)

OFFICE HOURS: Office hours will be scheduled using Calendly to allow adequate time to address student questions and prevent students from waiting too long. Meetings will be conducted via zoom. If there are no times that work for you, please e-mail me. Here is the link to schedule a meeting: <https://calendly.com/peggy-jimenez/dr-jimenez-office-hours>

WELCOME TO UNT: As members of the UNT community, we have all made a commitment to be part of an institution that respects and values the identities of the students and employees with whom we interact. UNT does not tolerate identity-based discrimination, harassment, and retaliation. UNT's full Non-Discrimination Policy can be found in the UNT Policies section of the syllabus.

COURSE PREREQUISITE: ACCT 4300 with a grade of C or better.

LOOKFORWARD PROVISION: This course may serve as a prerequisite for other courses. Please discuss your course schedule with your advisor.

CATALOG DESCRIPTION: This course is designed to build on the fundamental tax concepts introduced in Federal Income Tax I (ACCT 4300). This course will provide a broad overview of how the Internal Revenue Code taxes corporations and partnerships and also cover the basics of calculating the income tax provision.

COURSE STRUCTURE: This course is conducted entirely online. Exams will also be taken online using a lockdown browser and webcams. With the exception of exams, course content will be available for a week at a time for students to engage in at a time that is convenient for them. I will also regularly post additional videos to help supplement and enhance learning. In these videos I will address common student questions that I have received, introduce important tax topics that are relevant to students in the class but that are beyond the scope of the class, and/or review for exams. If you have a topic you would like me to address in the session, please e-mail me and I will fit in as many topics as I can during the semester.

COURSE LEVEL OUTCOMES: Upon successful completion of this course, the learner will be able to:

Outcome 1: Analyze federal tax law relevant to C corporations, partnerships, S corporations, and state tax issues.

Outcome 2: Prepare tax returns for C corporations and partnerships.

Outcome 3: Prepare tax planning recommendations for various entities including C corporations, partnerships, and S corporations.

Outcome 4: Perform basic tax research.

Outcome 5: Use data analytics software (Alteryx) in a tax setting.

ACADEMIC INTEGRITY

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Academic misconduct is present in an academic work wherever AI assistance has been used when unauthorized, or when authorized, has not been disclosed as required. AI use in this course is prohibited unless explicitly allowed for a particular assignment. The developments around generative AI are in flux and the rules that are expressed in this syllabus may need to change on short notice. This may affect the contents of assignments, as well as their evaluation.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale “cutting and pasting” from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams. Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual’s exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell

phones, smart watches, and similar tools during exams is not allowed for any reason. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.

REQUIRED MATERIALS

Taxation of Individuals and Business entities by Spilker, et al. 2026 edition (17th edition).
Published by McGraw-Hill

McGraw-Hill Connect Accounting (Hereafter Connect; needed to complete homework, quizzes, and exams) If you purchase your book at the bookstore then it will come with Connect access. You also have the option to purchase the Connect software directly at our class's link. Connect access will include access to the eBook. Connect will be accessed through Canvas by clicking on McGraw-Hill Connect in the left panel. If you took ACCT 4300 at UNT, you likely already have access to Connect. If you are not sure if you should have access or you cannot link your account to the class, reach out to Dr. Jimenez.

Hardware

All assignments will be completed virtually. Access to a computer with reliable internet is essential for success in this course. Additionally, a webcam with a microphone is required for the exams. The Willis Library has technology resources available.

Canvas learning management system

Canvas and its hosting infrastructure are designed for maximum compatibility and minimal requirements.

<i>Screen Size:</i> Canvas is best viewed at a minimum resolution of 800x600. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.	<i>Operating Systems:</i> Windows 7 and newer Mac OSX 10.6 and newer Linux - chromeOS
<i>Computer Speed and Processor</i> Use a computer 5 years old or newer when possible 1GB of RAM 2GHz processor	<i>Mobile Operating System Native App Support</i> iOS 7 and newer (versions vary by device) Android 4.2 and newer
<i>Internet Speed</i> Along with compatibility and web standards, Canvas has been carefully crafted to accommodate low bandwidth environments. Minimum of 512kbps	<i>Screen Readers</i> Macintosh: VoiceOver (latest version for Safari) PC: JAWS (latest version for Internet Explorer) PC: NVDA (latest version for Firefox)

	There is no screen reader support for Canvas in Chrome
--	--

UNT Technical support for Canvas

Student Helpdesk:

UIT Helpdesk <http://it.unt.edu/helpdesk>

Sage Hall 330D

940-565-2324

Sunday: noon–midnight

Monday-Thursday: 8 a.m.–midnight

Friday: 8 a.m.–8 p.m.

Saturday: 9 a.m.–5 p.m.

helpdesk@unt.edu

Course Policies

GRADING: Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Homework (10 at 10 points each)	100 points
Quizzes (best 10 at 10 points each)	100 points
Discussion boards (best 3 at 5 points each)	15 points
Corporate tax return	15 points
Partnership tax return	10 points
Alteryx assignment: Corporate Tax Planning	7 points
Alteryx assignment: Partnership Tax Issues	8 points
Final project: State apportionment	15 points
1 st midterm exam (chapters 15, 2, 16-19)	100 points
2 nd midterm exam (chapters 20-22)	100 points
3 rd exam (mini) (chapters 23-24)	50 points
Total points possible	520 points

Grades will be assigned based on the number of points earned with the following distribution for points earned:

468 points or more = A

416 points – 467 points = B

364 points – 415 points = C

312 points – 363 points = D

IMPORTANT GRADING NOTES: Any work you submit will be graded and will count in accordance with the grading scheme. No other work can be substituted for the required work. **Due to FERPA laws, I cannot disclose any grade information over the phone or by email. Please view your grade for each assignment on Canvas and use the point distribution from above to calculate your course grade if you would like to know where you stand throughout the semester. Please note, the overall grade calculations shown in Canvas are often**

incorrect because they might not account for missing assignments or other items. Please recalculate your grade using the above point allocation if you want to know where you stand.

DUE DATES / MISSING EXAMS AND ASSIGNMENTS: Quizzes, exams, and discussion boards must be completed by the assigned days. One point will be deducted for each day late for all other assignments (homework, tax return projects, Alteryx assignments, etc.). All late assignments must be submitted by Friday, July 24, 2026.

If you face extenuating personal circumstances and believe you qualify for an exception to the above policy, please reach out to Dr. Jimenez. An excused absence/extension is generally documented by a source document (doctor's note, etc.), serious in nature, and beyond your control. A student with an acceptable, documented excuse will be allowed to turn in an assignment late if the assignment is completed by a date acceptable to the professor. Also, please note all assignments are required for this course, no work can substitute for the required work.

INTERNET AND EMAIL: All students are expected to have access to the internet and have email addresses to contact the instructor and other students. Students **MUST** be certain that their email address on Canvas is correct and functional. Data may be sent by your professor via email, and you may miss important information if your email is not set up properly. You are responsible for anything sent via email or posted as an announcement on Canvas.

COMMUNICATING WITH THE INSTRUCTOR:

- a. The best way to contact me will be email. Please email me at Peggy.Jimenez@unt.edu Do not email me through Canvas.
- b. Please include the course name in the subject of the email.
- c. **Do not wait till the last minute to email me. I will check email regularly Monday through Friday. I always strive to respond within 48 hours Monday through Friday.**
- d. If you email me, do not assume that I received your email unless I confirm receipt.

Semester Assignments

Homework: Students will complete 10 homework assignments. Each homework assignment is worth 10 points for a total of 100 points for the semester. Homework may be done as many times as the student chooses. Assignments for each chapter are available on Connect Accounting or Canvas. Many students find the “check my work” feature helpful when completing homework assignments. Only the highest score for each homework assignment will count towards the final grade. If homework is submitted late, one point will be deducted for each day late. Homework cannot be submitted after 9 days late or July 24, 2026 (whichever comes first).

Quizzes: Students will take 12 quizzes during the semester. The quizzes are all worth 10 points, but the lowest two quiz grades will be dropped, for a total of 100 points. They are timed, and students may take them up to two times each. Students will not receive the same questions on the two different iterations of the quiz. Quizzes are available on Connect Accounting. Only the highest score for each quiz will count towards the final grade. Quizzes cannot be submitted after the due date unless there are extenuating personal circumstances.

Discussion board: Each week there will be a discussion board conversation. Each week students must submit an initial discussion board post by Saturday evening and two follow-up posts or replies by Monday evening. Each discussion board is worth 5 points. Discussion board posts **cannot** be submitted after the due date unless there are extenuating personal circumstances. Only your 3 highest discussion board posts will count towards your final grade, so you can choose which discussion boards you want to participate in. Unless explicitly required for the discussion board, the use of **Artificial Intelligence will be considered cheating** and will result in a referral to the Office of Academic Integrity. Plagiarism of any kind will also be referred to the Office of Academic Integrity. Discussion boards will close on the Monday the follow-up posts are due and no late posts can be submitted after that time.

Corporate tax return & essay: Students will complete a corporate tax return (Form 1120) for a fictional company. This project will allow students to apply knowledge to actual tax forms. Resources to help students will be provided, but students are also encouraged to reach out to Dr. Jimenez with questions. Late submissions will have 10% deducted for each day late. **If you do not submit the related essay, you will receive an automatic zero on the tax return also.** You may choose to work in a group of up to 3 on the tax returns. You must let Dr. Jimenez know the members of your group by the stated date, all students will receive the same grade on the tax return project, **and you will work on both tax returns with the same group.** The essay is an individual assignment regardless of whether you work on the tax return in a group. Unless explicitly required for the assignment, the use of **Artificial Intelligence will be considered cheating** and will result in a referral to the Office of Academic Integrity. Plagiarism of any kind will also be referred to the Office of Academic Integrity.

Partnership tax return: Students will also complete selected portions of a partnership tax return (Form 1065) and related Schedule K-1. As with the corporate tax return, resources will be provided and students are encouraged to ask questions. Late submissions will have 10% deducted for each day late. **If you do not submit the related essay, you will receive an automatic zero on the tax return also.** You may choose to work in a group of up to 3 on the tax returns. You must let Dr. Jimenez know the members of your group by the stated date, all students will receive the same grade on the tax return project, **and you will work on both tax returns with the same group.** The essay is an individual assignment regardless of whether you work on the tax return in a group. Unless explicitly required for the assignment, the use of **Artificial Intelligence will be considered cheating** and will result in a referral to the Office of Academic Integrity. Plagiarism of any kind will also be referred to the Office of Academic Integrity.

Midterm Exams: Students will complete three midterm exams online (two regular 2-hour exams and one mini 90-minute midterm). The exams will be multiple-choice questions, must be taken during the designated times, and cannot be taken at an alternate time unless there are extenuating personal circumstances. You must use a lockdown browser and a webcam for the exams. For each exam, you can use a one-page note sheet (can use front-and-back, size 8 ½" x 11", typed or hand-written). If you experience any technical or related issues while taking an exam, you must contact Dr. Jimenez by call or text immediately. If you do not contact the instructor during the exam window, then no accommodations for testing issues can be made.

Final Project (15 points): Your final project will require you to apply tax concepts and Alteryx technology skills learned this semester.

Unless explicitly required for the assignment, the use of **Artificial Intelligence will be considered cheating** and will result in a referral to the Office of Academic Integrity. Plagiarism of any kind will also be referred to the Office of Academic Integrity.

Alteryx Assignments: Students will have the opportunity to learn how to analyze data and answer questions using Alteryx with several projects throughout the semester.

Selected UNT Policies

ACADEMIC INTEGRITY STANDARDS AND CONSEQUENCES: According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. The university's academic integrity policy can be found at <https://policy.unt.edu/policy/06-003>

AMERICANS WITH DISABILITIES ACT (ADA): UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the ODA website at disability.unt.edu.

ATTENDANCE: Most of the course content can be completed anytime convenient for the student during the assigned week. However, exams must be taken at the specified times. Exceptions to the required time for exams will only be made in the case of extenuating personal circumstances. Extenuating personal circumstances are serious in nature, generally unexpected, and generally documented. Contact your instructor as soon as possible if you experience an extenuating personal circumstance. The full UNT policy can be found here: <https://policy.unt.edu/policy/06-039>

EAGLE CONNECT-ACCESS TO INFORMATION: Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu/>

EMERGENCY NOTIFICATION & PROCEDURES: UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

Emergency Evacuation Procedures for Business Leadership Building:

- **Severe Weather** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- **Bomb Threat/Fire** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

MENTAL HEALTH: UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- [Student Health and Wellness Center](https://studentaffairs.unt.edu/student-health-and-wellness-center) (<https://studentaffairs.unt.edu/student-health-and-wellness-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (<https://studentaffairs.unt.edu/care>)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (<https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry>)
- [Individual Counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling) (<https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling>)

If you are experiencing serious personal issues and you are not sure where to turn for help, you can reach out to Dr. Jimenez and she will help locate applicable resources.

NETIQUETTE: Netiquette is a set of rules for behaving properly online. Something about cyberspace makes it easy for people to forget that they are interacting with other real people. The following bullet points cover some basics to communicating online:

- Be sensitive to the fact that there will be cultural and linguistic backgrounds, as well as different political and religious beliefs, plus just differences in general.
- Use good taste when composing your responses in Discussion Forums. Swearing and profanity is also part of being sensitive to your classmates and should be avoided. Also consider that slang can be misunderstood or misinterpreted.
- Don't use all capital letters when composing your responses as this is considered "shouting" on the Internet and is regarded as impolite or aggressive. It can also be stressful on the eye when trying to read your message.
- Be respectful of others' views and opinions. Avoid "flaming" (publicly attacking or insulting) them as this can cause hurt feelings and decrease the chances of getting all different types of points of view.
- Be careful when using acronyms. If you use an acronym it is best to spell out its meaning first, then put the acronym in parentheses afterward, for example: Frequently Asked Questions (FAQs). After that you can use the acronym freely throughout your message.
- Use good grammar and spelling, and avoid using text messaging shortcuts.

PROHIBITION OF DISCRIMINATION, HARASSMENT, AND RETALIATION

(POLICY 16.004): The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

RELIGIOUS RELATED ABSENCES: A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. Please notify me as soon as possible if you expect to miss an exam to observe a religious holy day.

RETENTION OF STUDENT RECORDS: Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

SEXUAL ASSAULT PREVENTION: UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment, sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at SurvivorAdvocate@unt.edu or by calling the Dean of Students Office at 940-565- 2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at oeo@unt.edu or at (940) 565 2759.

STUDENT BEHAVIOR: Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT's [Code of Student Conduct](https://deanofstudents.unt.edu/conduct) (<https://deanofstudents.unt.edu/conduct>) to learn more.

SUCCEED AT UNT: UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow, and, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>

The following are some specific applications of Succeed at UNT for this class:

Show Up: Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed.

Find Support: Free assistance is available in the Accounting Lab in room BLB 135. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>.

Take Control: Be aware of your current grade and make corrective actions if it is unsatisfactory.

Be Prepared: Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class.

Get Involved: Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.

Be Persistent: This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.

TEACHING EVALUATIONS: Teaching evaluations are a requirement for all organized classes at UNT. The short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the Teaching Evaluations to be an important part of your participation in this class.

WITHDRAWALS: University policy relative to withdrawals will be followed. The drop policies are important to your academic career, and it is your responsibility to discuss the ramifications of dropping a class with your **advisor**. I do not have sufficient knowledge of your program to advise you of the impact of dropping a class. Be especially cognizant of the last drop day and obtain any appropriate signatures, approvals, etc. in advance of the deadlines. You may obtain information about dropping classes from your academic advisor or the Registrar's office.

July 16, 2026: Last day for a student to drop a course. W will be assigned.

Course schedule-Subject to change (pay attention to Canvas announcements for possible changes)

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
		Upon successful completion of this module, the learner will be able to:			
Week 1 (June 22- June 29)	Introduction	1) Understand course policies. 2) Navigate Canvas & Connect. 3) Locate technical support for this course.	Course syllabus Start here module (Welcome video)	Introduction Discussion (initial post only)	Course Policies Quiz
	Chapter 15 Entities Overview	1) Identify fundamental differences in tax characteristics across entity types. 2) Calculate tax consequences of entity type choice.	Chapter textbook reading Chapter lecture	Discussion (initial post and two reply posts)	Chapter homework Chapter quiz

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 1 Continued (June 22- June 29)	Chapter 2 Learning Objective 5 Tax Research	1) Understand the tax research process. 2) Navigate tax research databases. 3) Find answers to tax research questions.	Learning objective 2-5 textbook reading Chapter lecture	Tax research memo	Chapter quiz
	Chapter 16 Corporate Operations	1) Identify those income and expense items that cause a corporation's financial accounting net income to differ from its taxable income. 2) Compute a corporation's taxable income and associated income tax liability using financial statement information. 3) Describe a corporation's tax return reporting and estimated tax payment obligations.	Chapter textbook reading Chapter lecture	<i>Extra credit: Practice Quiz for Exam Tech Requirements (2 bonus points)</i> <i>Alteryx Corporate Tax Planning Assignment</i>	Chapter homework Chapter quiz

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 2 (June 30- July 6)	Chapter 17 Accounting for Income Taxes	1) Describe the objectives behind FASB ASC Topic 740, <i>Income Taxes</i> , and the income tax provision process. 2) Calculate the current and deferred income tax expense or benefit components of a company's income tax provision.	Chapter textbook reading Chapter lecture	Discussion (initial post and two reply posts)	Chapter homework Chapter quiz
	Chapter 18 Corporate Non-liquidating Distributions	1) Explain the framework that applies to the taxation of property distributions from a corporation to a shareholder. 2) Compute a corporation's earnings and profits and a shareholder's dividend income. 3) Explain the taxation of stock distributions.	Chapter textbook reading Chapter lecture		Chapter homework Chapter quiz

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 2 Continued (June 30- July 6)	Chapter 19 Corporate formation, reorganization, & liquidation	1) Compute the tax consequences to the parties to a tax-deferred corporate formation. 2) Identify the different forms of taxable and tax-deferred acquisitions. 3) Calculate the tax consequences that apply to the parties to a complete liquidation of a corporation.	Chapter textbook reading Chapter lecture		Chapter homework Chapter quiz
	Corporate tax return	1) Prepare a corporate tax return 2) Demonstrate understanding of corporate tax laws	Corporate tax return tips	<i>Corporate tax return & essay</i>	
Midterm Exam Taken anytime Tuesday July 7th- Wednesday July 8th		1) Demonstrate understanding of corporate tax laws.	Study Guide Review Video		<i>Midterm Covering Chapters 15, 16, 17, 18, 19 & research</i>

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 3 (July 7-July 13)	Chapter 20 Forming and Operating Partnerships	1) Resolve tax issues applicable to partnership formations and other acquisitions of partnership interests, including gain recognition to partners and tax basis for partners and partnerships 2) Determine the appropriate accounting periods and methods for partnerships 3) Calculate and characterize a partnership's ordinary business income or loss and its separately stated items, and demonstrate how to report these items to partners 4) Explain the importance of a partner's tax basis in their partnership interest and the adjustments that affect it 5) Apply the basis, at-risk, and passive activity loss limits to losses from partnerships	Chapter textbook reading Chapter lecture	Discussion (initial post and two reply posts)	Chapter homework Chapter quiz

Dates	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 3 Continued (July 7-July 13)	Chapter 21 Disposition of Partnership Interests and Partnership Distributions	1) Determine the tax consequences to the buyer and seller of the disposition of a partnership interest, including the amount and character of gain or loss recognized 2) Determine the tax consequences of operating and liquidating distributions 3) Prepare a partnership tax return	Chapter textbook reading Chapter lecture	<i>Alteryx Partnership Issues Assignment</i>	Chapter homework Chapter quiz
Week 4 (July 14-July 20)	Chapter 22 S Corporations	1) Describe the requirements and process to elect and maintain S corporation status 2) Explain stock-basis calculations, loss limitations, determination of self-employment income, and fringe benefit rules that apply to S corporation shareholders 3) Apply the tax rules for S corporation operating distributions and liquidating distributions	Chapter textbook reading Chapter lecture	Discussion (initial post and two reply posts) <i>Partnership Tax Return & Essay</i>	<i>Midterm Covering chapters 20, 21, and 22 (anytime 7/14-7/20)</i> Chapter homework Chapter quiz

	Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions (completed in Canvas)	Assessments (completed in Connect)
Week 5 (July 21-FRIDAY July 24)	Chapter 23 State Taxation	1) Describe the primary types of state and local taxes. 2) Determine whether a business has sales tax nexus and calculate its sales tax withholding responsibilities. 3) Identify whether a business has income tax nexus and determine its state income tax liabilities.	Chapter textbook reading Chapter lecture	Discussion (initial post only) <i>Alteryx State Apportionment</i>	Chapter homework Chapter quiz
	Chapter 24 International Taxation	1) Describe the general framework for U.S. taxation of international operations. 2) Calculate the Foreign Tax Credit. 3) Determine the amount of foreign income taxed in the U.S.	Chapter textbook reading Chapter lecture		Chapter quiz (no homework)
	Exam	1) Demonstrate understanding of multi-jurisdictional tax issues	Study Guide		3 rd exam (mini) Taken anytime Thursday, July 23 rd or Friday, July 24 th , webcam required. Covering chapters 23 and 24