Instructor: Kathryn Troxel, CPA, MST  
Email: ktroxel@seattleu.edu  
Office Hours: Albers School of Business, Room Pigott 326 MWF 11:30am-12:30pm, by appointment or after class.  
Class Room: Pigott 101

Make sure you have completed all Prerequisites/Co-requisites required.

Course Learning Objectives: The purpose of this class is to give you basic understanding of Tax Research, Tax Law, Federal income tax for individual and some to estates and trusts and small sole proprietor businesses, you should be able to complete an Individual 1040 yearly tax return at the end of the course and understand why tax laws exist by the USA government. Emphasis on the role of individual taxation.

**Tips to being successful using Retrieval Practice in this course:**

Retrieval practice is about recalling concepts, facts or events from memory.

The key is to use testing as a tool to retrieve learning from memory:

- As you learn something, pause and ask yourself what you’ve learned and how they relate to what you know.
- Instead of rereading materials, use quizzes (self-testing) to retrieve knowledge and skill from memory.
- Set aside time to quiz yourself regularly on past and new materials on a topic you wish to master. Remember to check your answers and so you can correct your mistakes.

**Required** the IRS Code Section 2019 updated

**Optional Textbook:**

Edition: 11th. Author Spiller

**Website:** Canvas for lecture slides, assignments posted and quizzes, case study, readings and tax research as well as posting grades and any additional online resources.

**Grading Policy:**

- Late Assignments and Make-up Assignments are not allowed and not an option.
- Grading policy, including the weight attached to any exercises, assignments or class participation in determining final grades.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
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<tbody>
<tr>
<td>10 Weekly Discussions (3 points each)</td>
<td>30</td>
</tr>
<tr>
<td>6 Tax Assignment Projects submitted on Canvas (5 points each)</td>
<td>30</td>
</tr>
<tr>
<td>Retrieval Exam A (mid-term)</td>
<td>15</td>
</tr>
<tr>
<td>Retrieval Exam B (final)</td>
<td>25</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>100</strong></td>
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Students with Disabilities:

Accommodations for Students with Disabilities: If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff in the Learning Center, Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged and I am happy to help. email: DS@seattleu.edu

Academic Integrity

As a Jesuit institution committed to cura personalis—the care and education of the whole person—Seattle University has an obligation to embody and foster the values of honesty and integrity. Seattle University upholds the standards of honesty and integrity from all members of the academic community and important values in the educational process. Academic dishonesty in any form is a serious offense against the academic community. Acts of academic dishonesty or fraud will be addressed according to the Academic Integrity Policy.

To read the most up-to-date version of the Academic Integrity Policy, visit the Policies list on the Redhawk Service Center website. https://www.seattleu.edu/academic-integrity/resources-for-students/

Plagiarism— intentionally or unintentionally representing the words or ideas of another person as your own; failure to properly cite references; manufacturing references.

- Working with another person when independent work is required.
- Submission of the same paper in more than one course without the specific permission of each instructor.
- Submitting a paper written by another person or obtained from the internet.
- The penalties for violation of the policy may include a failing grade on the assignment, a failing grade in the course, and/or a referral to the Academic Integrity Committee.
- A student who cheats on Exam/Quiz/or Homework, that student will receive a zero for the assignment.

Attendance and Participation Expectations

Numerous research studies have shown that when students actively ask and answer questions, they take greater interest in the material, they clarify shared misconceptions, and they retain more information. I would like to see all of you actively participating in the learning process during lecture/discussion. At a minimum, active participation requires regular and attentive class attendance. I reserve the right to “cold call” students who are not participating in class discussions. My intent is not to embarrass you; rather it is to help you get involved in the discussion where all of us can benefit from your comments.

Detailed Class Schedule Fall 2019:*

*I reserve the right to have the schedule change if topics roll over into the next class

9/25 Week 1
Topics: 1st Day of Class, Overview and Expectations of the Course, Intro to Taxes
Go to Readings & Links for Week 1 (on Canvas under files)

10/2 Week 2
Topic: Tax Compliance, the IRS
Go to Readings & Links for Week 2
Due: Discussion post due by Wednesday at 1pm (13:00)

10/9 Week 3
Topics: Tax Planning Strategies and Related Limitations
Go to Readings & Links for Week 3
Due: Discussion post due by Wednesday at 1pm (13:00)
10/16  Week 4
Topics: Individual Income Tax Overview
Go to Readings & Links for Week 4
Due: Assignment 1 due by midnight Tuesday
Due: Discussion post due by Wednesday at 1pm (13:00)

10/23  Week 5
Topics: Gross Income and Exclusions
Go to Readings & Links for Week 5
Due: Assignment 2 due by midnight Tuesday
Due: Discussion post due by Wednesday at 1pm (13:00)
Study for exam!

10/30 - WEDNESDAY MID-TERM - Week 6

11/6  Week 7
Topics: Investments
Reading Case Study and Course case see Canvas "readings & links"
Due: Assignment 3 due by midnight Tuesday
Due: Discussion post due by Wednesday at 1pm (13:00)

11/13  Week 8
Topics: Individuals Income Tax Computation and Tax Credits
Go to Readings & Links on Canvas
Due: Assignment 4 due by midnight Tuesday
Due: Discussion post due by Wednesday at 1pm (13:00)

11/20  Week 9
Topics: Retirement Savings and Deferred Compensation
Go to Readings & Links for this week 9
Due: Assignment 5 due by midnight Tuesday
Due: Discussion post due by Wednesday at 1pm (13:00)

11/27  Week 10 - NO classes on Wednesday 11/27 Happy Thanksgiving :)
Due: Weekly Discussion due on Canvas by 1pm (13:00) on Wednesday
Readings see Canvas and sample quiz yourself online.

12/4  Week 11
Topics: Entities Overview, Small Business Taxes and Wealth Tax
Readings & Links and Study for Final Exam!
Due: Assignment 6 due by midnight Tuesday
Due: Weekly Discussion due on Canvas by 1pm (13:00) on Wednesday

12/9-12/13 FINALS Week - FINAL EXAM RETRIEVAL PRACTICE Wednesday 6pm -8pm
11th of December