Lydia R. Botsford  
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Office Phone: 408-864-5760  
Office Hours: Mon/Wed 11:30am-12:20pm  
Tues/Thur 11:30am-12:00pm  
5:30pm -6:00pm

Class Times: Online

Homepages:
At South-Western Cengage Learning  www.cengage.com/taxation/whittenburg  
Catalyst website: https://catalyst.deanza.edu/ for login instructions  
Distance Learning Center website: http://deanza.edu/distance/ for orientation instructions.

Course Description:
This course is an introduction to Federal Individual Income Taxation with emphasis on statutory materials, principles, procedures and terminology. Special attention is made to tax problems encountered by individual tax payers and the basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions and tax credits.

Student Learning Outcomes:
1. Demonstrate knowledge of how to assess and evaluate the information required to file a federal tax return.
2. Prepare and analyze an individual tax return to include various income sources, adjustments to income, itemized deductions and tax credits.

I. Course Prerequisite: None

II. Required Text: Whittenburg, Altus-Buller, Income Tax Fundamentals 2015 You may purchase it at the DeAnza bookstore. You may also find it at Amazon for a lower price for purchase or rental.

III. Orientation
You must complete the online orientation on the Distance Learning Website and in Catalyst by Friday, April 17 at 12:30 PM to remain in the class. If you do not complete the orientations you will be dropped from the course to make room for others wishing to add.

A. Class Requirements
1. Complete online orientation by Friday, April 17 at 12:30 pm.
2. Purchase text book and have access to a high speed internet connection.
3. Complete all required reading assignments.
4. Complete the required quizzes for the assigned chapters.
5. Take the two exams (open book, notes) online.
6. Turn in final project where you will prepare an individual income tax return.
B. Homework
Homework is not graded and on your own. I recommend you do all of the multiple choice questions and problems at the end of each chapter. Group 4, Comprehensive Problems which are the tax return preparation assignments, will be very useful in helping you understand tax return preparation and help you in completing your final project, a comprehensive tax return. Solutions to all of the end of each chapter questions, problems and select Comprehensive tax returns will be provided. I recommend your first attempt to do the problems before looking at the solutions. The homework problems will be similar to the quiz problems which will be a mixture of multiple choice questions, problems and simple tax returns or parts of a tax return.

C. Quizzes and Exams
Quizzes and Exams will be given online in Catalyst. Quizzes will be given at the end of each chapter, start on Sunday and end on Monday night. You will be given 4 hours to complete each quiz. Exam 1 will be open from Sunday, May 17 at 6:00 am to Monday, May 18 at 11:30 pm – you will have three hours to complete the exam once you have logged in. The exam covers chapters 1 to 4. Exam 2, the Final Exam will be open on Sunday, June 21 at 6:00 am to midnight to Monday, June 22 at 11:30 pm. You will have three hours to complete the exam once you have logged in. The exam covers chapters 5 to 8.

Final Project Instructions to be determined later. I will post the instructions in Catalyst.

D. Academic Standards
Students who submit the work of others as their own or cheat on exams or other assignments will receive a failing grade in the course and will be reported to college authorities.
Students who do not complete the first set of homework and do not take the midterm exam are dropped from the course with a W grade. Incomplete grades are granted (rarely) only under the following circumstances:
- The request comes after the 7th week of the term - any issues encountered prior to the 7th week will result in a W grade.
- All work in the course is completely up to date.

And
- The student has a verifiable emergency such as illness or death in one's family necessitating the need to take the final exam at a later date than the scheduled final.

E. You will earn participation points by participating in the online discussions.

F. Course Grading
Total points available in the course add to 550. Grades will be assigned as follows:

<table>
<thead>
<tr>
<th>Participation</th>
<th>50 Points</th>
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</thead>
<tbody>
<tr>
<td>Quizzes on each chapter</td>
<td>200 Points</td>
</tr>
<tr>
<td>Exams 2 at 100 points each</td>
<td>200 Points</td>
</tr>
<tr>
<td>Final Project</td>
<td>100 Points</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>550 Points</strong></td>
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</tbody>
</table>

Percentage Grade Assigned:

- 90 to 100% A
- 80 to 89% B
- 70 to 79% C
60 to 69%  D
Below 60%  F

NOTICE ON LEARNING DISABILITIES
http://lore.fhda.edu/syllabus/disabilities.html
If there are any students with a learning disability or physical challenge, you are entitled to any assistance you need to achieve your academic goals. De Anza College has an on-campus lab with talking computers, print enlargers, tactile maps of the campus, and other alternate learning options. If you or anyone you know would benefit from such a service, please call Disabled Student Services 408-864-8753 TTY number: 408-864-5650 or Relay System call 711 Please also contact us if you have suggestions for making this course more learning accessible for you.

Calendar:

<table>
<thead>
<tr>
<th>Week</th>
<th>Date*</th>
<th>Topic</th>
<th>Measurements not including Quizzes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>4/6</td>
<td>Orientation and introduction</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>4/13</td>
<td>CH 1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>4/20</td>
<td>CH 2</td>
<td></td>
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<tr>
<td>4</td>
<td>4/27</td>
<td>CH 3</td>
<td></td>
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<td>5</td>
<td>5/4</td>
<td>CH 4</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>5/11</td>
<td>MIDTERM</td>
<td>Midterm 1 CH 1-4</td>
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<tr>
<td>7</td>
<td>5/18</td>
<td>CH 5</td>
<td></td>
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<tr>
<td>8</td>
<td>5/25</td>
<td>CH 6</td>
<td>Holiday on Monday</td>
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<tr>
<td>9</td>
<td>6/1</td>
<td>CH 7</td>
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<tr>
<td>10</td>
<td>6/8</td>
<td>CH 8</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>6/15</td>
<td>Final Project due by , June 21 at 11:30 pm</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>6/22</td>
<td>FINAL</td>
<td>Final Exam OPEN Sunday, June 21 and closes Monday June 22</td>
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</tbody>
</table>

* The date corresponds to the first day of the week