**Accounting 4220**  
Income Tax  
Fall, 2021  
Office Hours: MW 1:00 - 2:00pm  
or by appointment

**Dr. Hughlene Burton**  
Office: Friday, Room 266A  
Phone: 704.687.7696  
Email: haburton@uncc.edu

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**Required Text:** Essentials of Federal Taxation  
2022 Edition by Spilker et al.

**Course Objectives:** The objectives of this course are for students to:

1. Obtain a basic understanding of federal tax law, including legal, ethical and social issues relating to taxation.
2. Examine basic legal and regulatory concepts and procedures of taxation that apply to individual taxpayers and businesses.
3. Learn to perform basic tax compliance and research using online tools.

**Grade Determination:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Exams: Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
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<tr>
<td>Exam</td>
<td>100</td>
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<tr>
<td>Final</td>
<td>100</td>
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<tr>
<td>Research project</td>
<td>100</td>
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<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td>Project – Tax Return</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>650</strong></td>
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</tbody>
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Final grades are calculated based on a 10-point grade scale. There is no extra credit. This grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the unlikely event that a student has not exhibited professional behavior.

**Teaching/Learning Methods:**

The classes will consist of lecture, discussion of solutions to homework assignments, in-class case analysis, hands-on computer tax research, preparation of tax returns and possibly guest speakers.

**Examinations:**

Check the “daily plan” for exam dates. The Daily Plan is a separate excel document.

Examinations will consist of a series of multiple choice questions, short essay problems and numerical problems. No make-up exams will be given. Failure to take an exam without prior permission from Dr. Burton will result in an exam grade of zero. Please note that permission is very rarely granted. If a student has missed an exam (i.e. permitted absence), additional questions will be added to the final exam and the final exam will be counted at two exams.

**Calculator usage (exams).** Only calculators that perform basic functions (add, subtract, multiply and
Attendance / Homework, etc….

Class Attendance and Professional Behavior. Class attendance and professional behavior are mandatory. A student is allowed to miss 4 classes without penalty. Generally, the grade for the semester will be adjusted downward by 2 points for each absence in excess of 4 during the semester. Coming to class late, leaving class early or other unprofessional behavior will be treated as an absence.

It is the student's responsibility to request an excuse by email from the Instructor (for absences caused by factors beyond the control of the student), whether the instructor reminds the student or not. The instructor will reply acknowledging receipt of an excuse request and indicating whether the absence is excused or not excused. The purpose of this set of requirements is to create a positive learning environment so that all students can get maximum benefit from the course.

During the semester, some student may need to miss class because of COVID-19. These absences will be excused absences. If students must miss class due to COVID-19, they are encouraged to work directly with the instructor regarding their absence(s). For absences related to COVID-19, please adhere to the following:

- **If you are sick:** If you test positive or are evaluated by a healthcare provider for systems of COVID-19 please the complete the form on the University website to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

- **If you have been exposed** to COVID-19 positive individuals and/or have been notified to self-quarantine due to exposure, please complete the form that is on the University website to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

If you are absent from class as a result of a COVID-19 diagnosis or quarantine, as instructor I will work with you to make sure that you have all of the information covered in class and will work with you individually on the outside projects. In the case you are diagnosed the disease, I will make arrangements to extend the due dates of any assignments that are due. However, remember that the final decision for approval of all absences and missed work is determined by the instructor.

**Mask Policy:**

It is the policy of UNC Charlotte for the Fall 2021 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the 49er community. Such behaviors specifically include the requirement that all students wear a mask while in classrooms, labs, and in other instances where social distancing is not possible. Students are permitted to remove masks in classroom or lab settings only when I explicitly grant permission to do so (such as while asking a question, participating in class discussion, or giving a presentation) and while at an appropriate physical distance from others. Failure to comply with this policy in the classroom or lab may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Office of Student Conduct for charges under the [Code of Student Responsibility](https://www.uncc.edu/studentconduct/policies/chapter-2).
**Homework:** A set of homework problems is provided on the Connect homework system. Students should prepare solutions to the assigned homework and submit the solutions through the Connect system, by the due date.

**Projects**

*Research Project.* You will be given a relevant case study which you will have to research and prepare the solution using the appropriate analytical tools. Specific details will be provided in class. The project will be due at the beginning of class on the date it is due. No late papers will be accepted. All projects should be professionally prepared (as if providing to client or supervisor).

*Tax Returns.* You will be required to prepare both an individual and corporate tax return this semester. Specific details will be provided in class at a later date. Tax forms can be downloaded from the IRS website. Tax returns are to be completed by hand (i.e. use of tax preparation software is *strictly prohibited*). The student's understanding of the process of preparing the return will be tested with a series of questions on two tests.

**Class Expectations**

1. A student should attend class regularly.
2. A student should arrive on time for class and should not leave class early.
3. A student should bring the textbook and other relevant materials to each class.
4. A student should turn off (and put away) cell phone, pager, IPOD and other electronic devices during class (except for device used to access the electronic version of textbook).
5. A student should not bring food to class. Eating is not permitted in class.
6. A student should not work on assignments for other courses while in this class.
7. A student should listen attentively to the lecture by the instructor, and questions or discussion of other class members.
8. A student should participate in the analysis and discussion of cases and problems.
9. A student should behave at all times in a professional manner and avoid talking or other actions that are disruptive for the class.

The policies above help create a positive learning environment in which every student can get good value for his or her investment of time and tuition dollars. Compliance with these policies is a requirement in order to be a member of this class. Exceptions may be made for exceptional circumstances.

**Websites**

IRS Website: [www.irs.gov](http://www.irs.gov)

IRS website provides a plethora of resources, including access to federal and state tax forms.
Honor Code:
Examinations, research memos, and the research projects must represent your own work. Do not fail to cite sources of material that you have quoted or substantially paraphrased. Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity.

THE UNC CHARLOTTE CODE OF STUDENT ACADEMIC INTEGRITY governs the responsibility of students to maintain integrity in academic work, defines violations of the standards, describes procedures for handling alleged violations of the standards, and lists applicable penalties. The following conduct is prohibited in that Code as violating those standards:

A. Cheating. Intentionally using or attempting to use unauthorized materials, information, notes, study aids or other devices in any academic exercise. This definition includes unauthorized communication of information during an academic exercise.

B. Fabrication and Falsification. Intentional and unauthorized alteration or invention of any information or citation in an academic exercise. Falsification is a matter of altering information, while fabrication is a matter of inventing or counterfeiting information for use in any academic exercise.

C. Multiple Submission. The submission of substantial portions of the same academic work (including oral reports) for credit more than once without authorization.

D. Plagiarism. Intentionally or knowingly presenting the work of another as one's own (i.e., without proper acknowledgment of the source). The sole exception to the requirement of acknowledging sources is when the ideas, information, etc. are common knowledge.

E. Abuse of Academic Materials. Intentionally or knowingly destroying, stealing or making inaccessible library or other academic resource material.

F. Complicity in Academic Dishonesty. Intentionally or knowingly helping or attempting to help another to commit an act of academic dishonesty.

Students who violate the code can be expelled from UNCC. The normal penalty for the first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Diversity
The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Disability Accommodations
UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.
Religious Accommodations
UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at http://legal.uncc.edu/policies/ps-134.html. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).