Individual Federal Tax Accounting
Spring, 2018

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Course Number: 52:010:383:40:02685
Textbook: South-Western Individual Income Taxes, 2018 Edition

Course Title: Individual Federal Tax Accounting

Semester: Spring, 2018
By: Hoffman, Young, Raabe, & Nellen

Class Days: Wednesdays
Class Times: 6:00pm - 8:50pm
Class Location: BSB 334

Office Hours: Wednesdays by Appointment

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1/17 Introduction; Chapter 1 (Introduction to Taxation and Understanding the Federal Tax Law); See pp. 2-35; Chapter 3 (Tax Formula and Tax Determination: An Overview of Property Transactions).
1/24 Chapter 4 (Gross Income: Concepts and Inclusions).
1/31 Discussion Questions 2, 5, 8, 12, 16, 20, 24, 27, 32, 36, 39, 42, 43, 47, 49 & 50 of Chapter 1;
2/7 TRP3-55*; TRP4-58*.
2/14 Chapter 5 (Gross Income: Exclusions); Chapter 6 (Deductions and Losses: In General); Chapter 7 (Deductions and Losses: Certain Business Expenses and Losses).
2/21 TRP5-58*; TRP6-56*; TRP7-58*; Exam Preview.
2/28 IN-CLASS EXAMINATION (Chapters 1, 3, 4, 5, 6 & 7).
3/7 Exam Review; Chapter 8 (Depreciation, Cost Recovery, Amortization, and Depletion); Chapter 9 (Deductions: Employee and Self-Employed-Related Expenses).
3/14 NO-CLASS (SPRING BREAK).
3/21 Chapter 10 (Deductions and Losses: Certain Itemized Deductions); Chapter 11 (Investor Losses); Chapter 12 (Alternative Minimum Tax); Chapter 13 (Tax Credits and Payment Procedures).
3/28 TRP8-57*; TRP9-54*; TRP10-45*; P11-43, P11-52; Howard Stern Problem; TRP12-62*; TRP13-51*; Exam
4/4  IN-CLASS EXIMINATION (Chapters 8,9,10,11,12 & 13).
4/11  Exam Review; Chapter 14 (Property Transactions: Determination of Gain or Loss and Basis Considerations); Chapter 15 (Property Transactions: Nontaxable Exchanges).Chapter 16 (Property Transactions: Capital Gains and Losses).
4/18  Chapter 17(Property Transactions: Section 1231 and Recapture Provisions); Chapter 18 (Accounting Periods and Methods); Chapter 19 (Deferred Compensation).
4/25  TRP14-57*; TRP15-57*; TRP16-51*; TRP17-56*.
5/9  Exam Preview.
TBA  FINAL EXAMINATION (Chapters 14,15,16,17,18 & 19).