



COLORADO STATE UNIVERSITY
— GLOBAL —

FIN322: PERSONAL INCOME TAX PLANNING

Credit Hours: 3

Contact Hours: This is a 3-credit course offered in an accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

Faculty Information: Faculty contact information and office hours can be found on the faculty profile page.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course is designed to prepare students with an understanding of personal and business income taxation and develop the skills necessary to provide advice and recommendations for effective tax planning. Students will examine tax returns and discuss tax implications for individuals and businesses.

Course Overview:

This course will cover basic tax preparation and tax research. The skills necessary to effectively provide tax planning based on current tax law will be discussed and practiced. Students will work together to solve tax related problems, solve complex issues regarding tax planning, and prepare a moderately complex personal tax return and tax plan presentation for delivery to the client.

Course Learning Outcomes:

1. Tax Law Fundamentals
2. Identifying Income
3. Determining Deductions
4. Calculating Credits
5. Considering Special Circumstances
6. Strategies for Reducing and Minimizing Taxes
7. Taxation of Trusts and Estates
8. Taxation of Business Entities

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU Global Campus. Failure to verify your attendance within the first seven (7) days of this course may result in your withdrawal. If, for some reason, you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements, just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Required:

- Billingsley, R., Gitman, L, & Joehnk, M. (2017). *Personal Financial Planning* (14th Edition). Boston, MA: Cengage Learning. ISBN-10: 1-305-63661-9 or ISBN-13: 978-1-305-63661-3
- Whittenburg, G.E. & Gill, S. (2019). *Income Tax Fundamentals* (38th ed.) (with Intuit ProConnect Tax Online 2019). Boston, MA: Cengage Learning. ISBN-10: 1-337-70306-0 or ISBN-13: 978-1-337-70306-2
- Financial Calculator-HP 10bII+ Financial Calculator -OR- Texas Instruments BAII Plus Business Analyst

***NOTE:** All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.*

COURSE SCHEDULE

Due Dates

The Academic Week at CSU Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the opening exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The opening exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake mastery exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 2 and Week 5. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1: Tax Law Fundamentals

Readings

- Chapter 1 Section 1-1 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 Section 3-1 in *Personal Financial Planning* (14th ed.)
- Internal Revenue Service. (n.d.) SOI tax stats - Historical table 23. Retrieved November 18, 2019, from <https://www.irs.gov/statistics/soi-tax-stats-historical-table-23>
 - Click on Table 23 and download to see a history of U.S. income tax rates in an Excel workbook format.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project Reminder (0 points)

A final Portfolio Project is due at the end of the course. You have two options from which to choose for this final project. This week, you should review the Portfolio Project options in Module 8 and the Portfolio Project grading rubric.

Module 2: Identifying Income

Readings

- Chapter 1 Sections 1-2 through 1-6 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 pp. 90-93 in *Personal Financial Planning* (14th ed.)
- Internal Revenue Service. (2018). 1040 instructions. Retrieved from <https://www.irs.gov/pub/irs-pdf/i1040gi.pdf>
 - Please read pp. 6-18 and pg. 86.

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking: Determining Withholdings/Should I File a Tax Return? (70 points)

Option 1: Determining Withholdings

For this assignment, you will use the IRS website to determine if withholdings are calculated correctly for federal tax purposes. This is a step needed by many clients when providing financial planning services. Use the tax withholding estimator to determine withholdings for yourself or for a sample. After completing the estimator process, write a paper summarizing your findings. Include the following:

1. The results of the estimator.
2. The process to change withholding with an employer (or estimated payments if self-employed).
3. Explain how this information is helpful for your clients from a financial planning perspective. (example: proper withholdings will help them not need to come up with a great deal of money at tax time to pay an unexpected amount due).

Option 2: Should I File a Tax Return?

For this assignment, you have an elderly client ask, "Do I need to file a tax return this year?"

Use this calculator to determine whether she needs to file a tax return using the following information:

Age 89- Female, Spouse, died in 2009

Interest and Dividends: \$4,350

Social Security received: \$751 per month

Stock sale: \$45,000 with a basis of \$31,590

Charitable giving: \$15,000 in cash to a verified 501c3 organization

Write a paper addressing the following:

1. Results of the estimator.
2. What items noted in her financial information created those results?
3. Which forms will she need to use to complete her tax return based on the information above?
4. What steps could be taken to change her tax situation for next year?

Your paper should be 3-4 pages in length. (An Excel spreadsheet component summarizing the results may be included). Provide at least four (4) additional resources formatted according to the CSU Global Citing and APA Requirements, at least two (2) should be scholarly/peer-reviewed, to support your findings. Use the CSU Global library to find additional appropriate scholarly/academic references beyond the references given in the modules.

Mastery Exercise (10 points)

Portfolio Reminder (0 points)

Begin to accumulate resources for your portfolio project. You will be completing a complex tax return for a client from provided documents, followed by a tax planning summary for the following year. As you work through these modules, print, save and bookmark resources you may find helpful. You may also want to begin to familiarize yourself with ProConnect tax software which is included with your text. You will be using this software for your portfolio project, as well as many assignments in this course.

Module 3: Determining Deductions

Readings

- Chapter 1 Sections 1-3 and 1-7 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 pp. 93-99 in *Personal Financial Planning* (14th ed.)
- Internal Revenue Service. (2018). 1040 instructions. Retrieved from <https://www.irs.gov/pub/irs-pdf/i1040gi.pdf>
- Internal Revenue Service. (n.d.). About itemized deductions. Retrieved from <https://www.irs.gov/forms-pubs/about-schedule-a-form-1040>
- Internal Revenue Service (n.d.). Topic no. 551: Standard deduction. Retrieved from <https://www.irs.gov/taxtopics/tc551>

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking: Personal Federal Income Tax Return (75 points)

Option 1: Personal Federal Income Tax Return- Self-Employed

You will begin to work on the tax return that will ultimately be part of your capstone project for this course. Watch the tutorial video to learn how to use the ProConnect tax software. Begin preparation of the return with the following information (note: additional information will be added to this return with each module in this course. Please save this return):

This return will be for a self-employed client with a spouse who is a member of an S-corporation.

Ben and Emily Smith have asked you to complete their 2018 personal federal income tax return. Ben is a self-employed carpenter with a workshop located in the Smith home. Their address is 1234 Main Street, Delray Beach, FL 33444. Ben has provided a spreadsheet titled "Ben Can Fix That Carpentry" for his business. This information will be provided in a later module. Ben has properly recorded all his business income and expenses in his bookkeeping software.

Ben and Emily's social security numbers and birthdates are:

- Ben: SSN 501-11-1212 DOB: 6/5/1974
- Emily: SSN 543-11-1984 DOB: 3/6/1978

The Smith's have two children:

- Elijah: SSN: 345-67-8911 DOB 7/1/2003
- Sophie: SSN: 456-78-9999 DOB 2/1/2014

Emily works full-time for Palmer Party Company, a party planning service, and S-Corporation. Palmer Company's tax ID is 12-3456789 and is located at 9922 First St. Delray Beach, FL 33444.

Emily received a W-2 for 2018, which listed the following:

Wages: \$80,000

Federal W/H: \$19,000

Social Security: \$ 4,960

Medicare: \$1,160

This is the beginning of the information for this tax return. You will be provided with further information in the next module.

Submit a .pdf of the following forms:

1040

Schedule 1

Option 2: Personal Federal Income Tax Return: Married with Farm and Rental Property

You will begin to work on the tax return that will ultimately be part of your capstone project for this course. Watch the tutorial video to learn how to use the ProConnect tax software. Begin preparation of the return with the following information (note: additional information will be added to this return with each module in this course. Please save this return):

This return will be for a married client with a farm and rental property.

Ben and Emily Smith have asked you to complete their 2018 personal federal income tax return. Ben is a self-employed farmer. Their address is 1234 Heifer Lane, Delray Beach, FL 33444. Ben has provided a spreadsheet titled "Smith Farm" for his farm. Ben has properly recorded all his farm income and expenses in his bookkeeping software and will be provided in a later module. They also have two rental properties. The information for these properties is part of the attached Excel workbook. These will be entered in a later module.

Ben and Emily's social security numbers and birthdates are:

- Ben: SSN 501-11-1212 DOB: 6/5/1974
- Emily: SSN 543-11-1984 DOB: 3/6/1978

The Smith's have two children:

- Elijah: SSN: 345-67-8911 DOB 7/1/2003
- Sophie: SSN: 456-78-9999 DOB 2/1/2014

Emily works full-time for Palmer Party Company, a party planning service (as an employee). Palmer Company's tax ID is 12-3456789 and is located at 9922 First St. Delray Beach, FL 33444.

Emily received a W-2 for 2018, which listed the following:

Wages: \$80,000

Federal W/H: \$19,000

Social Security: \$ 4,960

Medicare: \$1,160

This is the beginning of the information for this tax return. You will be provided with further information in the next module.

Submit a .pdf of the following forms:

1040

Schedule 1

For either option, you will submit a short analysis of the return that you could offer to the client to help them understand the amount due or refunded. Then, describe three (3) suggestions you might offer your client to reduce their tax liability.

Your paper should be 3-4 pages in length. (An Excel spreadsheet component summarizing the results may be included). Provide at least four (4) additional resources formatted according to the CSU Global Citing and APA Requirements, at least two (2) should be scholarly/peer-reviewed, to support your findings. Use the CSU Global library to find additional appropriate scholarly/academic references beyond the references given in the modules.

Portfolio Reminder (0 points)

Continue work on building your resources. *In the next module, you will be submitting your list of resources as part of your portfolio project.*

Module 4: Calculating Credits

Readings

- Chapter 7 Sections 7-1 through 7-5 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 pp. 99-107 in *Personal Financial Planning* (14th ed.)
- Internal Revenue Service. (2017). Tax benefits for education. Retrieved from <https://www.irs.gov/pub/irs-pdf/p970.pdf>
- Jones, L., & Michelmore, K. (2018). The impact of the earned income tax credit on household finances. *Journal of Policy Analysis and Management*, 37(3), 521–545.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking: Education, Child Care and Health Insurance Credits or Determining Tax Credits (75 points)

Option 1: Education, Child Care and Health Insurance Credits

You will be expanding on your prior return by adding the following information to determine education, child care, and health insurance credits.

Elijah is a full-time student at a local college, Sunshine Community College (EIN: 12-3459999). He is a 2nd-year student and has used the Hope Credit for one year. The address is 23 Orange Lane, Delray Beach, FL 33445. Elijah is a dependent of his parents and received a 1098T with a Box 2 amount of \$7,500.

Sophie goes to daycare at Orange City Child Care Center, located at 123 Palm Tree Court, Delray Beach, FL 33445. The EIN is 54-1112223. The Smiths paid \$5600 for daycare in 2018. They also paid Elijah \$1,500 to watch Sophie during the summer months.

Emily's company has a health insurance plan, which she paid \$14,000 for the year. During the year, she also paid \$4100 in medical expenses through an HSA account. The entire family is covered with this plan.

Option 2: Determining Tax Credits

You will be expanding on your prior return by adding the following information to determine tax credits:

Elijah is a full-time student at a local college, Sunshine Community College (EIN: 12-3459999). He is a 2nd-year student and has used the Hope Credit for one year. The address is 23 Orange Lane, Delray Beach, FL 33445. Elijah is a dependent of his parents and received a 1098T with a Box 2 amount of \$7,500.

Sophie goes to daycare at Orange City Child Care Center, located at 123 Palm Tree Court, Delray Beach, FL 33445. The EIN is 54-1112223. The Smiths paid \$5600 for daycare in 2018. They also paid Elijah \$1,500 to watch Sophie during the summer months.

Emily's company has a health insurance plan, which she paid \$14,000 for the year. During the year, she also paid \$4100 in medical expenses through an HSA account. The entire family is covered with this plan.

For either option, you will submit a .pdf copy of the entire return, including the additional forms. Attach a short summary of the credits added, how they were calculated, and if any have "phase-out" limits. How might these credits change as we continue to add income and other components to this return? The www.irs.gov will be of help with this assignment.

Your paper should be 3-4 pages in length. (An Excel spreadsheet component summarizing the results may be included). Provide at least four (4) additional resources formatted according to the CSU Global Citing and APA Requirements, at least two (2) should be scholarly/peer-reviewed, to support your findings. Use the CSU Global library to find additional appropriate scholarly/academic references beyond the references given in the modules.

Portfolio Milestone (50 points)

Continue to collect resources, bookmark pages at the www.irs.gov website, and save copies of your tax return as you work on it. Create an annotated bibliography of the resources you have found so far.

Module 5: Considering Special Circumstances

Readings

- Chapter 11 Section 11-6 and Chapter 4 Sections 4-7 and 4-10 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 pp. 90-96 in *Personal Financial Planning* (14th ed.)
- Hatgioannides, J., Karanassou, M., & Sala, H. (2019). Should the rich be taxed more? The fiscal inequality coefficient. *Journal of Economic Issues (Taylor & Francis Ltd)*, 53(3), 879–887.
- Internal Revenue Service. (n.d.). Caregivers. Retrieved from <https://www.irs.gov/faqs/irs-procedures/for-caregivers>

- Internal Revenue Service. (n.d.). Divorce and non-custodial, separated or never-married parents. Retrieved from <https://www.irs.gov/pub/irs-pdf/p1819.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking: Considering Other Income (75 points)

Option 1: Considering Other Income: Part Owner

You will be expanding on your prior return by adding the following information:

Emily is part owner of Palmer Party Company. Add the following details to your return:

(NOTE: You may need to revisit prior information for details on Palmer Party Company to complete this section.)

She owns 40% of the stock, and her basis in the stock is zero.

In addition, she received a K-1 from Palmer Party Company that lists the following items:

Line 1- Ordinary business income: \$36,599

Line 11: Section 179 deduction: \$8,000

Line 12: Charitable contributions: \$499

Line 16C: Nondeductible expenses: \$600

Line 16D: Distributions: \$34,000

Submit a revised copy of the tax return with the information above added. Include a summary of how this affected credits on the return (if it did) and the tax amount. Support your summary with references.

Option 2: Considering Other Income: Rental Property

You will be expanding on your prior return by adding the following information:

The Smiths have the following rental property information:

(NOTE: It will be helpful to print this information, so you can check off each item as you enter it into the software.)

RENTAL Property Number One

Type of Property Single Family Residence

Location 178 Central Avenue Delray Beach, FL 33040 Fair Rental Days 365 Personal Use Days 0

Rental Income 13,200.00

Expenses: Depreciation Expense

Asset Number One - Description Brick House Date Placed in Service 03/01/2004 Cost \$70,000.00 (land already deducted from cost). Percentage of Business Use 100 % No Section 179 Deduction Accumulated Depreciation \$22,906.00 Depreciation Method MACRS 27.5 Year – Residential Rental Property

Asset Number Two - Description Air Conditioning Unit Date Placed in Service 03/01/2014 Cost 4,300.00 Percentage of Business Use 100 % No Section 179 Deduction Accumulated Depreciation 1,838.00 Depreciation Method MACRS 10 Year 200%

Additional Expenses: Advertising 250.00, Cleaning 125.00, Insurance 875.00, Taxes 625.00 Mortgage Interest \$5,000.

RENTAL Property Number Two

Type of Property Single Family Residence

Location: 3448 Trout Street Delray Beach, FL 33040

Fair Rental Days 365 Personal Use Days 0

Rental Income 14,400.00

Expenses: Depreciation Expense

Asset Number One – Description House Date Placed in Service 01/01/2005 Cost: 105,000.00 (land, \$10,000 included in cost) Percentage of Business Use: 100 %

No Section 179 Deduction

Accumulated Depreciation 35,634

Depreciation Method MACRS 27.5 Year

Asset Number Two –

Description: Siding Date Placed in Service 02/10/2008 Cost 8,500.00 Percentage of Business Use: 100%

No Section 179 Deduction

Accumulated Depreciation 3,885.00

Depreciation Method: MACRS 27.5 Year

Additional Expenses: Advertising 75.00 , Cleaning 234.00, Insurance 1,025.00 , Taxes 1,210.00 , mortgage interest \$5,500.

Submit the tax return in .pdf format, including all forms through this module. Include a summary noting how the addition of the rental properties affected the return. Did it change any of the credits? Increase or decrease tax liability? Include references to support your summary.

For each option, your paper should be 3-4 pages in length. (An Excel spreadsheet component summarizing the results may be included). Provide at least four (4) additional resources formatted according to the CSU Global Citing and APA Requirements, at least two (2) should be scholarly/peer-reviewed, to support your findings. Use

the CSU Global library to find additional appropriate scholarly/academic references beyond the references given in the modules.

Portfolio Reminder (0 points)

Continue to collect resources for your return. Your final portfolio will include the completed tax return and a tax plan to help the Smiths maximize tax credits and deductions and minimize their tax liability.

Module 6: Strategies for Reducing and Minimizing Taxes

Readings

- Chapter 12 Sections 12-1 through 12-7 in *Income Tax Fundamentals* (38th ed.)
- Chapter 3 pp. 112-115 in *Personal Financial Planning* (14th ed.)
- Abney, G., & Monnin, P. (2018). Tax avoidance vs. tax evasion. *Tax Executive*, 70(6), 54-58.

Recommended Readings:

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking: Completing the Schedule C/Completing the Schedule F (75 points)

Option 1: Completing the Schedule C

It is time to add the final piece of the tax return puzzle, the business! Below is the detailed information about the business to be entered on Schedule C.

Schedule C is for the Taxpayer- Business code 238350

Gross Receipts or Sales 86950.00

Expenses:

Car & Truck (Std. Mileage Rate) Date Placed in Service 04/01/17 Total Business Miles 4400 Total Commuting Miles 3210 Total Other Personal Miles 10120

Depreciation Asset: Sawmill

Date Placed in Service 01/01/17 Cost 7500.00 Percentage of Business Use 100 % No Section 179 Deduction Accumulated Depreciation 1591.00 Depreciation Method MACRS 5 Year – 200%

Depreciation Asset: Lathe

Date Placed in Service 03/01/18 Cost 9800.00 Percentage of Business Use 100 % **Calculate BONUS DEPRECIATION No Section 179 Deduction Accumulated Depreciation 0 Depreciation Method MACRS 5 Year – 200%

Other Expenses:

Advertising \$6500.00

Insurance (Other than Health) \$2850

Rent Property \$16200.00
Supplies \$9630.00
Taxes and Business License \$300.00
Utilities \$3620.00

Quarterly Tax Installments:

\$900 for each of the four quarters, paid on time.

Submit a .pdf of the return with the additional information added.

Option 2: Completing the Schedule F

It is time to add the final piece of the tax return puzzle, the farm! Below is the detailed information about the farm to be entered on Schedule F.

Schedule F – Farm Income Information:

Schedule F is for Taxpayer
Principal Business Code: 111900 – Other Crop Farming
Employer ID Number: 58-9515151
Schedule F Questions:
Accounting Method: Cash
Materially Participate: Yes
Made Payments requiring Form 1099: NO
File all required Forms 1099? (will stay at NO)
Did you receive a subsidy? NO
Investment at Risk: Yes
No Prior Year Unallowed Loss

Income:

Sale of Livestock and Other Items Bought:
Corn -- \$42,000
Beans -- \$26,000
Livestock -- \$5,800
Soybeans -- \$6,800
Taxable Agricultural Program Payments: \$18,500
Additional Crop Insurance & Disaster Payments (2018) \$5,600
Additional Crop Insurance Taxable Amount \$5,600

Expenses: Truck

Date Placed in Service: 05/01/2014
Cost: \$35,450
Standard mileage rate
Listed Property as YES... select "TRUCK Placed in Service after 2002"
Total Business Miles: 20,200
Commuting Miles: 2500
Other Personal Miles: 3000
Actual Expenses (Tires & Maintenance): \$3210
Question (6) in the Listed Property Menu should be answered YES...the vehicle was available for personal use during off duty hours...All other questions in the Listed Property –

Expenses: Tractor Depreciation

Description: Kubota Tractor
Date Placed in Service: 03/02/2013
Cost: \$42,100
Accumulated Depreciation: \$23,758
Depr. Method: MACRS 7 YR 200%

Farm Expenses:

Fertilizer \$23,000
Insurance (Other than Health) \$7,500
Mortgage Interest \$12,300
Labor \$25,000
Repairs \$780
Seeds \$18,500
Taxes \$4,300
Utilities \$6,200

Estimated Payments Made for 2018:

First Quarter \$600.00
Second Quarter \$600.00
Third Quarter \$600.00
Fourth Quarter \$600.00

Submit a .pdf of the return with the additional information added.

Portfolio Reminder (0 points)

In the next module, you will be asked to submit updated resources and a draft of your tax plan for your clients. Continue to update your resource document and start thinking about ways to help your clients minimize tax liability going forward.

Module 7: Taxation of Trusts and Estates**Readings**

- Foss, M. (2019). A "final" return: Income tax planning for a client's passing. *California CPA*, 87(8).
 - (To view this reading, please open the link provided and download the "PDF full text.")
- Pippin, S.E. (2019). Trust and estate income tax returns under the TCJA. *Journal of Accountancy*, 227(3), 1–7.
- Shenkman, M.M., & Butler-Parker, L. (2018). Estate planning after the tax cuts and jobs act. *CPA Journal*, 88(11), 68–70.

Opening Exercise (0 points)**Discussion (25 points)****Mastery Exercise (10 points)****Portfolio Milestone (50 points)**

This week, you should be finishing any final corrections or changes on your tax return. Begin work on the written tax plan, and start to plan the PowerPoint presentation for your client. The entire portfolio project will be due in

Module 8. For tips on creating presentations, visit the CSU Global Writing Center Visual Presentation page. Submit your updated resource list and a draft of the written tax plan.

Module 8: Taxation of Business Entities

Readings

- Chapter 11 Sections 11-1 through 11-9 in *Income Tax Fundamentals* (38th ed.)
- Kolk, J. M. (2018). Another look at C corp. vs. S corp. in light of tax reform. *Tax Adviser*, 15–19.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project (250 points)

Option 1:

As your portfolio project, you will complete a tax return and a tax plan for a self-employed client, with a spouse who is a member of an S-corporation.

Option 2:

As your portfolio project, you will complete a tax return and a tax plan for a married client with a farm and rental property. For your portfolio project, you will submit three items:

1. A complete final tax return, and summary of findings.
2. A written tax plan for your client.
3. A PowerPoint presentation about the tax plan that you would present to your client.

Your tax return should be properly prepared and include all necessary forms and worksheets. Over the modules, you will build on the tax return each week.

For either option, the tax planning document should be 3-5 written pages and include citations formatted according to the CSU Global Citing and APA Requirements to support your conclusions and recommendations. Use the CSU Global library to find additional appropriate scholarly/academic references beyond the references given in the modules.

The PowerPoint presentation should be 7-10 slides in length and include an introductory slide and reference slide. For tips on creating presentations, visit the CSU Global Writing Center Visual Presentation page.

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

COURSE POLICIES

Course Grading

20% Discussion Participation
 0% Opening Exercises
 0% Live Classroom
 8% Mastery Exercises
 37% Critical Thinking Assignments
 35% Final Portfolio Project

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see *CSU Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style

All students are expected to follow the *CSU Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU Global APA style, please

review the APA resources within the CSU Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU–Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.