



ACNT 1331-021I2-FA2024
Federal Income Tax: Individual
Fall 2025 - Internet

Instructor Information:

Andrew Gregory
Email: agregory2@com.edu
Phone: 409 933-8339

Office hours and location:

Tuesday, Wednesday, & Thursday 2:00 – 4:30 p.m. ICB-313-14 or TEAMS

Communicating with your instructor:

ALL electronic communication with the instructor must be through your COM email. Due to FERPA restrictions, faculty cannot share any information about performance in the class through other electronic means. I receive college email on my phone. Typically, emails are answered within a day or less.

Required Textbook:

IRS Pub. 17 2024 and Income Tax Fundamentals 2025, 43rd ed. (9780357901038)

Course Description:

Basic instruction in the tax laws as currently implemented by the Internal Revenue Service providing a working knowledge of preparing taxes for the individual.

Course requirements:

Each week, there are recorded lectures, homework, a comprehensive problem, and a quiz..

Determination of Course Grade/Detailed Grading Formula:

1. Chapter Quizzes (9 @ 50 pts)	450
2. Homework (9 @ 30 pts)	270
3. Comprehensive Problems (8@30)	240
4. Introduction to CNow	25
5. Introductory Discussion	15

Total points	1000
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Grading Scale:

The following table contains the percentages that equate to a letter grade:

Percentage	Letter Grade	Percentage	Letter Grade
90% and above	A	Between 80% and 89%	B
Between 70% and 79%	C	Between 60% and 69%	D
Below 60%	F		

Late Work, Make-Up, and Extra-Credit Policy:

Late work and make-up for quizzes and homework will be accepted only under extenuating circumstances. There is a ten percent penalty for late work.

Attendance Policy:

Weekly participation is required.

Student Learner Core Objectives and Outcomes:

Students successfully completing this course will demonstrate competency in the following Core Objectives. The Core Objectives mandated for this course are:

1. Critical Thinking Skills: To include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information.
2. Communication Skills: To include effective written, oral, and visual communication.
3. Empirical and Quantitative Skills: To include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions.

Student Learner Outcome	Maps to Core Objective	Assessed via this Assignment
1. To determine who must file a federal income tax return, identify personal exemptions and compute gross income by analyzing information to determine inclusions and exclusions in taxable income.	Critical Thinking, Empirical and Quantitative Skills	Quiz Ch 1
2. To identify appropriate small business and itemized deductions for individuals, report income from supplemental sources on appropriate schedules and recognize adjustments to gross income for employee business expenses and retirement accounts.	Empirical and Quantitative Skills	Quiz Ch 3, 4, and 5
3. To compute gain or loss from property transactions, define and understand the treatment of capital assets and understand the basic tax credits available to individuals and small businesses.	Empirical and Quantitative Skills	HW Ch 2, HW Ch 4
4. To compute state and local sales tax, compute withholdings for income taxes and social security and prepare quarterly and annual payroll tax reports.	Communication Skills-written	HW Ch 9

Attendance Policy:

Roll will be taken in each class period and 100% attendance is expected. If tardy, a student is to report to the instructor before the end of class to be marked present.

Those students, who in the instructor's judgement miss enough class to prevent successful completion of this course, may be withdrawn from the course.

Otherwise, as stated in the college catalog, it will be the responsibility of the student themselves to withdraw from the course prior to the W-Day deadline if they elect to do so, in order to assure a grade of "W" rather than a grade of "F". Before this is decided a discussion with the instructor will take place, if possible.

Academic Dishonesty:

Any incident of academic dishonesty will be dealt with in accordance with college policy and the Student Handbook. Academic dishonesty, such as cheating on exams, is an extremely serious offense and will result in a **grade of zero** on that exam and the student will be referred to the Office of Student Conduct for the appropriate disciplinary action.

Plagiarism is the practice of taking someone else's work or ideas and passing them off as one's own. Plagiarism is a very serious offense. Plagiarism includes paraphrasing someone else's words without giving proper citation, copying directly from a website and pasting it into your paper, using someone else's words without quotation marks. Any assignment containing any plagiarism material will receive a **grade of zero** and the student will be referred to the Office of Student Conduct for the appropriate disciplinary action.

Ways to avoid plagiarism. <https://www.turnitin.com/papers/avoiding-plagiarism-handout>

Classroom Conduct Policy:

College of the Mainland requires that students enrolled at COM be familiar with the Standards of Student Conduct, which can be found in the on-line Student Handbook. Students are expected to be familiar with and abide by the Student Code of Conduct. Any violations of the Code of Conduct will result in a referral to the Dean of Students and may result in dismissal from this class.

Student Concerns:

If you have any questions or concerns about any aspect of this course, please contact me using the contact information previously provided. If, after discussing your concern with me, you continue to have questions, please contact Dean of Academic Programs, Victor Vega, at (409) 933-8181 or VVega2@com.edu

Course Outline:

Week 1	CHAPTER 1. THE INDIVIDUAL INCOME TAX RETURN CHAPTER 2. GROSS INCOME AND EXCLUSIONS Quizzes, Homework and Comprehensive Problems due Sunday 11:59 PM
Week 2	CHAPTER 3. BUSINESS INCOME AND EXPENSES Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 3	CHAPTER 4. ADDITIONAL INCOME AND THE QUALIFIED BUSINESS INCOME DEDUCTION Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 4	CHAPTER 5. DEDUCTIONS FOR AND FROM AGI Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 5	CHAPTER 6. ACCOUNTING PERIODS AND OTHER TAXES Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 6	CHAPTER 7. TAX CREDITS EIC Credit Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 7	CHAPTER 8. DEPRECIATION AND SALE OF BUSINESS PROPERTY Quiz, HW, and Comprehensive Problem due Sunday 11:59 PM
Week 8	CHAPTER 9. PAYROLL, ESTIMATED PAYMENTS, AND RETIREMENT PLANS Quiz due Thursday 11:59 PM HM due Thursday 11:59 PM

Institutional Policies and Guidelines

Grade Appeal Process:

Concerns about the accuracy of grades should first be discussed with the instructor. A request for a change of grade is a formal request and must be made within six months of the grade assignment. Directions for filing an appeal can be found in the student handbook <https://www.com.edu/student-services/student-handbook.html>. *An appeal will not be considered because of general dissatisfaction with a grade, penalty, or outcome of a course. Disagreement with the instructor's professional judgment of the quality of the student's work and performance is also not an admissible basis for a grade appeal.*

Academic Success & Support Services:

College of the Mainland is committed to providing students the necessary support and tools for success in their college careers. Support is offered through our Tutoring Services, Library, Counseling, and through Student Services. Please discuss any concerns with your faculty or an advisor.

ADA Statement:

Any student with a documented disability needing academic accommodations is requested to contact:

Kimberly Lachney, Student Accessibility Services Coordinator

Phone: 409-933-8919

Email: AccessibilityServices@com.edu

Location: COM Doyle Family Administration Building, Student Success Center

Textbook Purchasing Statement:

A student attending College of the Mainland is not under any obligation to purchase a textbook from the college-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

Withdrawal Policy:

Students may withdraw from this course for any reason prior to the last eligible day for a "W" grade. Before withdrawing students should speak with the instructor and consult an advisor. Students are permitted to withdraw only six times during their college career by state law. The last date to withdraw from the 1st 8-week session is October 1. The last date to withdraw for the 2nd 8-week session is November 25.

FN Grading:

The FN grade is issued in cases of *failure due to a lack of attendance*, as determined by the instructor. The FN grade may be issued for cases in which the student ceases or fails to attend class, submit assignments, or participate in required capacities, and for which the student has failed to withdraw. The issuing of the FN grade is at the discretion of the instructor. The last date of attendance should be documented for submission of an FN grade.

Early Alert Program:

The Student Success Center at College of the Mainland has implemented an Early Alert Program because student success and retention are very important to us. I have been asked to refer students to the program throughout the semester if they are having difficulty completing assignments or have poor attendance. If you are referred to the Early Alert Program you will be contacted by someone in the Student Success Center who will schedule a meeting with you to see what assistance they can offer in order for you to meet your academic goals.

Resources to Help with Stress:

If you are experiencing stress or anxiety about your daily living needs including food, housing or just feel you could benefit from free resources to help you through a difficult time, please click here <https://www.com.edu/community-resource-center/>. College of the Mainland has partnered with free community resources to help you stay on track with your schoolwork, by addressing life issues that get in the way of doing your best in school. All services are private and confidential. You may also contact the Dean of Students office at deanofstudents@com.edu or communityresources@com.edu.

Nondiscrimination Statement:

The College District prohibits discrimination, including harassment, against any individual on the basis of race, color, religion, national origin, age, veteran status, disability, sex, sexual orientation, gender (including gender identity and gender expression), or any other basis prohibited by law. Retaliation against anyone involved in the complaint process is a violation of College District policy.

Technical Outage Policy:

Our reliance on the D2L and Cengage servers is an integral part of this course, but there might be times when a server is unavailable during the term. If an ongoing disruption prevents you from completing an assignment, email the instructor screenshots of the error messages you are receiving and include specific times you are trying to log into the system. These will be used to determine the nature of the problem. If the problems persist, email all technical problems to Distance Education at de_support_com@com.edu.

Computer Software Ability:

Basic computer skills for the course require knowledge of the following:

1. Email (sending, opening, replying, and uploading/saving attachments)
2. Web browsing (navigating, searching, downloading files and browser plug-ins)
3. Using the mouse and/or keyboard to activate commands and functions, including drag and drop features, text highlighting, and right-clicking to select command options.
4. D2L navigation and how to submit attachments and take quizzes