

# Federal Income Tax

ACCT - 2520 501

Online

## Course Description

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Accounting 2520 is an intensive beginning course in federal income tax law and personal income tax preparation. The goal in this course is for students to become proficient in the preparation of many personal federal income tax returns.

Pre-Requisite(s): ACCT 1120 or ACCT 2010 or ACCT 2010 or ACCT 2600

Semester: Fall & Spring

## Course Student Learning Outcomes

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- Construct a federal income tax return from given information.
- Identify relevant data to include on a federal income tax return.
- Identify which form(s) and schedule(s) are necessary when completing a federal income tax return.
- Apply the federal income tax laws to given taxpayer scenarios.
- Compute the total for each federal income tax form or schedule.
- Compute the federal income taxes due.
- Assemble the federal income tax return in the correct order.
- Describe the ethical considerations inherently involved in federal income tax preparation.

## Course Prerequisites

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ACCT 1110 or ACCT 1250 or ACCT 2010 or ACCT 2600

## Textbook & Digital Access

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**Textbook:** McGraw Hill's Essentials of Federal Taxation 2026 by Brian Spilker

**Also required:** digital access to McGraw Hill's Connect.

Digital access to Connect, including the etext, is included with your course fees. You are not required to purchase any additional course materials.

**Connect Tech Support:** If you experience technical difficulties with McGraw Hill's Connect, call 800-331-5094, visit <https://mhedu.force.com/CXG/s/ContactUs>, or email [caresupport@mheducation.com](mailto:caresupport@mheducation.com).

## Keys for Success (how to succeed in the course)

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Accounting, including federal income taxes, is not an easy topic for most students and one that is almost impossible to cram for. If you wait until the due date to start this work, you will quickly become frustrated and run out of time. Getting behind on the coursework is not advisable.

Each week, spend the time necessary to learn/practice/understand the course concepts and complete the assignments. As a 3 credit class, you should expect to spend about 9 hours per week on the course. But, keep in mind that some students will get through the materials more quickly and others will need additional time.

## Brief Description of Assignments/Exams

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Graded work for this class is comprised of the following types of assignments:

1. **Reading** assignments, due on Mondays and found in Connect, should be completed as we begin each chapter. The assignments include a series of questions relating to the chapter content.
2. **Discussion** assignments, due on Mondays and found in Canvas, allow us to interact as a class.

3. **Homework** assignments, due on Tuesdays and found in Connect, cover the entire chapter. They are comprised of short answer and fill-in-the-blank questions. Homework should be worked on as you learn the materials contained in the chapter.
4. **Quizzes**, due on Tuesdays and found in Connect, will be taken along with each chapter. Quizzes are comprised of multiple-choice questions relating to the topics discussed in each chapter.
5. **Comprehensive problems** (CP), which are tax returns, are due on Wednesdays and found in Connect or in Canvas, are assigned for select chapters. Multi-chapter CPs will also be completed. When working the problems in Connect, you can use the "check my work" feature multiple times. However, I recommend that you complete the entire assignment before using your first "check my work" click.
6. **Other** assignments, including brief research or current event assignment, due on Wednesdays and found in Canvas, provide the opportunity to explore other areas of taxation.
7. Two **mid-term exams**, taken at the SLCC testing center or with an approved proctor, focus on about 5 or 6 chapters each. The mid-terms will be formatted similar to the homework and quizzes. You may reference your textbook and notes when taking Midterm exams.
8. And finally, a **final project** (a comprehensive tax return) will be due early during finals week.

## Grading Scale

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Course grades are determined by the students' achieved percentage based upon the relative weighting for course assignments and examinations. Your final grade is weighted as follows:

Grade Category Weights

| Percentage | Grade Category                     |
|------------|------------------------------------|
| 13.5%      | Reading and Discussion Assignments |
| 14.5%      | Homework Assignments               |
| 12%        | Comprehensive Problems/Other*      |

| Percentage | Grade Category    |
|------------|-------------------|
| 10%        | Multi-Chapter CPs |
| 10%        | Chapter Quizzes** |
| 20%        | Interim Exams     |
| <u>20%</u> | Final Project     |
| 100%       | Total             |

Grades are assigned using the following scale:

#### Grading Scale

| Grade | Percentage | Grade | Percentage | Grade | Percentage    |
|-------|------------|-------|------------|-------|---------------|
| A     | 93%-100%   | B-    | 80%-82%    | D+    | 67%-69%       |
| A-    | 90%-92%    | C+    | 77%-79%    | D     | 63%-66%       |
| B+    | 87%-89%    | C     | 73%-76%    | D-    | 60%-62%       |
| B     | 83%-86%    | C-    | 70%-72%    | E     | Less than 60% |

\* The lowest score in this category will be dropped as grades are calculated in Canvas.

\*\* The lowest Quiz score will be dropped as grades are calculated in Canvas.

## How to Navigate to Canvas

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## Online Tutoring

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Students at SLCC have access to online tutoring through Canvas. From your Canvas course click Online Tutoring in the course navigation and follow the steps to set up an appointment. If this is your first time using the Online Tutoring we recommend you click "Take a Tour" to familiarize yourself with the service.

Note that students only receive 480 minutes of tutoring time each semester. After that we encourage you to use the resources found through this link:

<https://www.slcc.edu/tutoring/index.aspx>

If you have any additional questions reach out to [elarningsupport@slcc.edu](mailto:elarningsupport@slcc.edu).

## Additional Policies

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### **Attendance or Participation**

This is an online class. However, this class contains several interactive assignments. Your participation in working through the assignments, in a timely manner, is vital to your success.

### **Late Work**

Students tend to be more successful when they stay current on the course assignments. To encourage relatively timely submission of assignments, late work is allowed as follows:

- Reading and Discussion assignments are only available to be submitted late for one week.
- Homework, Comprehensive Problems and Quizzes completed in Connect will be open at least 2 weeks prior to their due date and will be available through the end of the semester, but are recommended to be completed by the due date of the exam which that chapter refers to. Late penalties will not be assessed on assignments completed in Connect.
- The syllabus quiz and other assignments completed in Canvas, including those completed by hand will be open at least 2 weeks prior to their due date and will only be available for one week beyond their due date, unless prior arrangements are made for extenuating circumstances. Late assignments will be subject to a late penalty of 2% per day, with a maximum of 15%.
- Exams are taken on select days. Late exams are subject to a late penalty of 15%, if prior arrangements for extenuating circumstances have not been made.

### **Midterm Exams**

Midterm Exams for this class will be taken in the SLCC testing center, or with an approved proctor. You may reference your textbook and notes while taking exams. Students are expected to work independently on the midterm exams.

## **Final Project**

In lieu of a final exam, a final project will be due on Tuesday during finals week. The project will consist of a comprehensive tax return. Students are expected to work independently on the final project.

## **Extra Credit**

There are a few opportunities over the course of the semester for you to earn extra credit points. You can receive extra credit by participating in the CP discussion boards and by completing a reflection paper connected to the final project. You will also receive a portion of extra credit in order to compensate for grading irregularities in Connect.

## Accounting Lab / BRIC / Free Tutoring

The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus, Technology Building, room 425. Get help for select classes and assignments and receive free tutoring, if available. The BRIC also provides a place to study, access a computer, and borrow a textbook.

## Institutional Policies

As members of our academic community, we would like to invite you to review the Institutional Syllabus which covers important policies and procedures. This document contains important links for students on the code of student rights and responsibilities, academic integrity, and grading policies, Title IX and other important acknowledgements. By familiarizing yourself with this information, you can help us create a safe and respectful environment for everyone.

For more information, navigate to the Institutional Policies tab on the [Institutional Syllabus](#) page.

## Learning Support and Tutoring Services

We are pleased to offer a range of tutoring and learning support services to help you achieve your academic goals. Whether you need assistance with a specific subject or want to improve your study skills, you have many options for tutoring or other support.

To learn more about the services we offer and how to access them, visit the [Institutional Syllabus](#) page under the Tutoring and Learning Support tab. We encourage you to take advantage of these resources to help you succeed in your studies. If you have any questions or would like to schedule a tutoring session, please don't hesitate to reach out to us. We are here to support you in any way we can.

## Advising and Counseling Support Services

At our institution, we are committed to supporting your academic and personal growth. That's why we offer a range of advising and counseling services to help you navigate the challenges of college life. To learn more about the resources available to you and how to access them, visit the [Institutional Syllabus](#) page under the Advising and Counseling Support Services tab. Our advising team and the support centers across campus are here to support you in achieving your goals and overcoming any obstacles you may face.

## Student Academic Calendar

As students you should be aware of all important dates in the semester, such as the day that courses begin and end, as well as the drop date and the last day to withdraw. To learn more about those dates, navigate to the Student Academic Calendar below:

[SLCC Student Academic Calendar](#)

## Assignment Schedule

| Due Date | Assignment Name  | Assignment Type | Points |
|----------|--|-----------------|--------|
|          | <a href="#">Extra Credit - Grading Irreg &amp; Other</a> | Assignment      | 0      |
| 8/28/25  | <a href="#">Introduce Yourself</a>                       | Discussion      | 5      |
| 8/28/25  | <a href="#">Syllabus Quiz</a>                            | Quiz            | 5      |
| 8/30/25  | <a href="#">Connect Orientation Videos</a>               | Assignment      | 5      |

| <b>Due Date</b> | <b>Assignment Name</b>   | <b>Assignment Type</b> | <b>Points</b> |
|-----------------|--|------------------------|---------------|
| 9/1/25          | <a href="#">Chapter 1 Discussion</a>                                       | Discussion             | 4             |
| 9/1/25          | <a href="#">Chapter 1 Reading</a>  | Assignment             | 8             |
| 9/2/25          | <a href="#">Chapter 1 HW</a>   | Assignment             | 10            |
| 9/2/25          | <a href="#">Chapter 1 Quiz</a>   | Assignment             | 10            |
| 9/3/25          | <a href="#">Research Assignment</a>  | Assignment             | 12            |
| 9/8/25          | <a href="#">Chapter 2 Discussion</a>                                       | Discussion             | 4             |
| 9/8/25          | <a href="#">Chapter 2 Reading</a>  | Assignment             | 8             |
| 9/9/25          | <a href="#">Chapter 2 HW</a>   | Assignment             | 15            |
| 9/9/25          | <a href="#">Chapter 2 Quiz</a>   | Assignment             | 10            |
| 9/10/25         | <a href="#">Ethics &amp; Tax<br/>Avoidance/Evasion<br/>Case Assignment</a> | Assignment             | 12            |
| 9/15/25         | <a href="#">Chapter 4 Discussion</a>                                       | Discussion             | 5             |
| 9/15/25         | <a href="#">Chapter 4 Reading</a>  | Assignment             | 8             |
| 9/16/25         | <a href="#">Chapter 4 HW</a>   | Assignment             | 15            |
| 9/16/25         | <a href="#">Chapter 4 Quiz</a>   | Assignment             | 10            |
| 9/17/25         | <a href="#">Chapter 4 CP</a>   | Assignment             | 12            |
| 9/22/25         | <a href="#">Chapter 5 Discussion</a>                                       | Discussion             | 5             |
| 9/22/25         | <a href="#">Chapter 5 Reading</a>  | Assignment             | 8             |
| 9/23/25         | <a href="#">Chapter 5 HW</a>   | Assignment             | 15            |
| 9/23/25         | <a href="#">Chapter 5 Quiz</a>   | Assignment             | 10            |
| 9/24/25         | <a href="#">Chapter 5 CP</a>   | Assignment             | 12            |
| 9/29/25         | <a href="#">Chapter 6 Discussion</a>                                       | Discussion             | 5             |

| <b>Due Date</b> | <b>Assignment Name</b>                          | <b>Assignment Type</b> | <b>Points</b> |
|-----------------|---|------------------------|---------------|
| 9/29/25         | <a href="#">Chapter 6 Reading</a>               | Assignment             | 8             |
| 9/30/25         | <a href="#">Chapter 6 HW</a>                    | Assignment             | 15            |
| 9/30/25         | <a href="#">Chapter 6 Quiz</a>                  | Assignment             | 10            |
| 10/15/25        | <a href="#">Midterm 1 Exam - Testing Center</a> | Quiz                   | 100           |
| 10/20/25        | <a href="#">Chapter 7 Reading</a>               | Assignment             | 8             |
| 10/21/25        | <a href="#">Chapter 7 HW</a>                    | Assignment             | 15            |
| 10/21/25        | <a href="#">Chapter 7 Quiz</a>                  | Assignment             | 10            |
| 10/22/25        | <a href="#">Chapter 7 CP</a>                    | Assignment             | 12            |
| 10/27/25        | <a href="#">Chapter 7 Discussion</a>            | Discussion             | 5             |
| 10/27/25        | <a href="#">Chapter 8 Reading</a>               | Assignment             | 8             |
| 10/28/25        | <a href="#">Chapter 8 HW</a>                    | Assignment             | 15            |
| 10/28/25        | <a href="#">Chapter 8 Quiz</a>                  | Assignment             | 10            |
| 11/3/25         | <a href="#">Chapter 8 Discussion</a>            | Discussion             | 5             |
| 11/3/25         | <a href="#">Chapter 9 Reading</a>               | Assignment             | 8             |
| 11/4/25         | <a href="#">Chapter 9 HW</a>                    | Assignment             | 15            |
| 11/4/25         | <a href="#">Chapter 9 Quiz</a>                  | Assignment             | 10            |
| 11/10/25        | <a href="#">Chapter 10 Reading</a>              | Assignment             | 8             |
| 11/10/25        | <a href="#">Chapter 9 Discussion</a>            | Discussion             | 5             |
| 11/11/25        | <a href="#">Chapter 10 HW</a>                   | Assignment             | 15            |
| 11/11/25        | <a href="#">Chapter 10 Quiz</a>                 | Assignment             | 10            |
| 11/17/25        | <a href="#">Chapter 10 Discussion</a>           | Discussion             | 5             |

| <b>Due Date</b> | <b>Assignment Name</b>                          | <b>Assignment Type</b> | <b>Points</b> |
|-----------------|---|------------------------|---------------|
| 11/17/25        | <a href="#">Chapter 11 Reading</a>              | Assignment             | 8             |
| 11/18/25        | <a href="#">Chapter 11 HW</a>                   | Assignment             | 15            |
| 11/18/25        | <a href="#">Chapter 11 Quiz</a>                 | Assignment             | 10            |
| 11/24/25        | <a href="#">Chapter 11 Discussion</a>           | Discussion             | 5             |
| 11/26/25        | <a href="#">Current Event Assignment</a>        | Assignment             | 12            |
| 12/4/25         | <a href="#">Midterm 2 Exam - Testing_Center</a> | Quiz                   | 100           |