University of Hawaii at Manoa
ACC 401 Federal Individual Income Taxation
Fall 2014

Website: http://laulima.hawaii.edu

Instructor: Amy Takahashi, J.D., C.P.A., Masters of Laws in Taxation

OFFICE HOURS: Available immediately after class.

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Phone: (808) 533-2272 (Work and Cell)
Legacy Tax Group A Certified Public Accountant Corporation
Executive Centre
1088 Bishop Street Suite 508

Course Materials:
* Class handouts and postings at the course website
www.ustaxcourt.gov
www.state.hi.us/tax

Grading:

<table>
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<tr>
<th>Points</th>
<th>Description</th>
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<tbody>
<tr>
<td>225</td>
<td>Midterm Exam</td>
</tr>
<tr>
<td>225</td>
<td>Final Exam</td>
</tr>
<tr>
<td>150</td>
<td>HW Presentation (2 presentations)</td>
</tr>
<tr>
<td>300</td>
<td>Writing Assignments (3 assignments)</td>
</tr>
<tr>
<td>100</td>
<td>Attendance &amp; Participation</td>
</tr>
<tr>
<td>1000</td>
<td>Total Points</td>
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</tbody>
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967 –1000 A+
934 - 966 A
900 – 933 A-
867 – 899 B+
834 - 866 B
800 – 833 B-
767 – 799 C+
734 - 766 C
700 – 733 C-
667 – 699 D+
634 – 666 D
600 - 633 D-
Below 600 F

Revised 8/27/2014
Exams:
All exams are open book and open notes. Paper and calculator permissible, but no other electronic devices. Exams will consist of multiple choice and comprehensive problems.

Homework Presentation:
Each student will be assigned two (2) homework problems. Students shall orally present their POWERPOINT PRESENTATION to the class at the next class after the completion of the lecture for the assigned chapter. Presentation material shall consist of 5 to 10 power point slides, with content to include Facts, Issue, Rule/Law, Analysis, and Conclusion. Students are encouraged to use relevant pictures to make their presentation memorable.

Student shall also prepare a written one-page EXECUTIVE SUMMARY as a handout for their classmates. Students can either print out copies for their classmates or request via e-mail a minimum of one day prior to their presentation for me to print copies.

Student must turn in one printed copy of powerpoint slides and executive summary handout on day of their presentation.

Student must also complete a SELF EVALUATION (see attached form) and submit the self-evaluation no later than the next scheduled class following their presentation.

Students will be graded based on the grading criteria grid attached.

Writing Assignments:
Each student shall submit a written “Memo for the Tax File” and a “Letter to the Client” for each of the three (3) assigned problems from the text.

“Memo for the Tax File” shall be a well-drafted document to the file summarizing the facts/assumptions, issue, applicable law, analysis, and conclusion, with any supporting calculations, references to law/authority, summary of advice communicated to the client, and any other matters not communicated to the client (2-4 pages).

“Letter to the Client” shall be a formal business letter providing tax advice to the client while taking into consideration liability for the advice provided (2-4 pages). Letter to the Client should include facts/assumptions, issue, applicable law, analysis, and conclusion.

Students shall submit one printed copy of each on the due date. Please use double spacing and a font size 11pt or bigger.

Late Policy:
All graded assignments must be turned in timely. If student is unable to attend class, student is still responsible for submitting their assignment timely and may email their assignment by no later than 8:45pm on the due date. Late submissions will only be accepted for excused absences requiring a doctor’s note, and would be due the next following class. Unexcused late submissions will not be accepted and will receive a grade of zero (0) points.

Classroom Participation/Attendance:
Students are expected to attend all class sessions and to participate in classroom discussions. A sign-in sheet will be circulated at the beginning of the class session. Each student is responsible for signing the attendance sheet by the end of the class session. There are no excuses absences, unless student obtains a doctor’s note. Each student will be allowed only one unexcused absence.

Revised 8/27/2014
Credit for Master’s Program requirements:
MBA students must also complete an additional project/paper to have this 400-level course count towards the requirements of the program. The student is responsible for identifying themselves to the instructor and completing the additional project/paper before the end of the course.

Prerequisites: Students MUST have completed either ACC 202 Introduction to Management Accounting or BUS 610 Analytical Tools for the MBA. If a student does not have the necessary prerequisite, he/she will be dropped from the class, no exceptions.

Alternative Class Location, in the event of an emergency: In the event of disturbances before or during class time (for example, bomb threats), meet the instructor in the grassy area on the south side of George Hall. You will be given further instructions at that point. On days of scheduled exams, you will be directed to an alternate classroom to take the exam.

Students with disabilities: Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511, kokua@hawaii.edu, or Student Services Center, Room 13.

Writing Intensive Focus Designation: Students must adequately complete all writing assignments to pass the course with a D grade or better. Students who do not complete all writing assignments will get a D- or an F and will not earn W focus credit.

This syllabus is tentative and subject to change. Students will be given advance notice of any changes in the syllabus.