Instructor:
Raymond F. Wacker

Office:
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Office Hours:
Monday and Wednesday 12:15 – 1:15 or by appointment

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Course Objective:
To introduce students to Federal income taxation

Required Texts:

Course Requirements:
Each student is required to sit four examinations and complete one individual practice problem.
Examination Dates:

Examinations will transpire on the following dates:

- 16 September
- 9 October
- 13 November
- 10 December

All examinations are 75 minutes in length. The first three examinations will transpire during normal class times. The last examination will occur at 12:50 pm. No examination is comprehensive. All examinations are closed book.

Individual Practice Problem:

Each student is required to complete an individual practice problem which will be distributed in class on 30 October. Submission is due by 8 December at noon. This is an individual project rather than a group project. In completing this project, students may consult any source they wish, but they may not discuss the case with any living person other than the instructor. Violations of this policy will be treated as cheating.

Grade Determination:

Each examination counts for 20 percent of the final grade. The practice problem counts for the remaining 20 percent of the final grade.

Grading Scale:

The following scale is used:

- 90% - 100%: A
- 80% - 89.99%: B
- 70% - 79.99%: C
- 60% - 69.99%: D
- Below 60%: Guess