SYLLABUS—ACCOUNTING 546
ESTATE & GIFT TAXATION
SPRING SEMESTER, 2016

INSTRUCTOR: Scott Hendricks
COBA Office # 453-2459
My Law Office # 529-2274
Internet: scott@hendrickshagan.com
            scotth@siu.edu

TEXT: Estate and Gift Taxation
      Hellwig & Danforth

CLASS TIMES AND CLASSROOM LOCATION: 2:00 a.m. to 4:45 p.m. Th, Rehn 24

OFFICE LOCATION AND HOURS: My office is # 234 A Rehn Hall, School of Accountancy, College of Business Building, and my Office Hours are Monday, Wednesday 12:15 to 1:00 and Tuesdays and Thursdays, 11:00 AM till 12:00 Noon or, if you need to meet with me at some other time, call me or see me in class to set up an appointment.

COURSE DESCRIPTION: An examination of the statutory and judicial legal framework and legal problems arising from situations involving Estate and Gift taxation.

COURSE OBJECTIVES: THE STUDENT WILL BE ABLE TO:
1. Identify and understand the detailed aspects of federal and state statutes, regulations and case law governing the taxation of Estate and Gift taxation.
2. Develop analysis skills necessary to apply legal rules learned to specific factual situations.
3. Continue the review and learning of substantive law that may be required to take the CPA Examination.

GRADING: There will be three (3) Exams over the text materials, lectures, and class discussions. All Exams will be made up of True-False, Multiple Choice, Matching and possibly short answer questions. Each Exam will be worth up to 100 Points. Total available points: up to 300.

Class participation and assignments during the semester will be worth up to 100 points.

Only a documented excuse justifying your absence will allow you to make up one missed exam, which must be made up by taking a comprehensive exam the week before finals week on a day and time designated by the Instructor. If you miss an exam, you must notify the instructor in person or by phone and email within 48 hours.

Acceptable excused absences include, but at the instructor’s discretion, are not limited to: illness of student serious enough to require a doctor’s visit, serious illness or death of an immediate family member. All excused absences must be proven by written documentation a copy of which must be provided to the instructor before any make up can be taken.

ATTENDANCE. Good class attendance is an essential part of the learning experience. Students who cut class do so at their own risk. Attendance sheet will be distributed at each class period to assist in tracking class participation.
GENERAL: Students will be responsible to read each chapter and be prepared to discuss the contents during class periods. I do not intend to reiterate the entire chapter contents by lecture. Classes will include question-answer, examples and case discussions. You will be responsible for both text materials and lecture subjects.

GRADING WILL BE DETERMINED AS FOLLOWS:
- A--90% or more of the available points;
- B--80% TO 89% of the available points;
- C--70% TO 79% of the available points;
- D--60% TO 69% of the available points;
- F--59% and fewer of the available points.

CLASS WITHDRAWAL DEADLINES: (see the SIU-C Spring, 2016 Schedule of Classes on line)

ACADEMIC DISHONESTY: The University's policies regarding cheating and plagiarism by students will be strictly followed by the Instructor. Students who are caught cheating will have their quiz or exam taken from them and they will receive a grade of "F" on that quiz or exam and they risk receiving a grade of "F" in the class. Students who knowingly allow another student to sign in for them or who are caught signing the attendance sheet for another student will receive a grade of “F”.

CELL PHONE POLICY: Cell phones must be turned off during class time and are not allowed during a scheduled exam. Exceptions to these rules must be requested in advance and approved by the instructor.

EMERGENCY PROCEEDURES: SIU-C is committed to providing a safe and healthy environment for work and study. Because some health and safety concerns are beyond our control, we ask that you become familiar with the SIU-C Emergency Response Plan and Building Emergency Response Team (BERT) program. Emergency Response information is available on posters in buildings on campus, on the BERT’s website at www.bert.siu.edu, the Department of Public Safety’s website www.dps.siu.edu (disaster drop down) and the Emergency Response Guidelines pamphlet. Know how to respond to each type of disaster.

Instructors will provide guidance and directions to students in the classroom in the event of an emergency affecting your location. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency. The Building Emergency Response Team will provide assistance to your instructor in evacuating the building or sheltering within the facility.

TENTATIVE EXAM SCHEDULE: Dates subject to change with notice.
FIRST EXAM Ch. 1 - 9—Week of February 18th
SECOND EXAM Ch. 10 - 20—Week of March 31st
THIRD EXAM Ch. 21 - 26 —During Finals Week of May 12th
TENTATIVE WEEKLY CLASS ASSIGNMENT SCHEDULE

Week of 1/21 — Intro & Ch. 1
Week of 1/28 — Ch. 2, 3 & 4
Week of 2/4 — Ch. 5, 6 & 7
Week of 2/11 — Ch. 8, 9 & catch up
Week of 2/18 — FIRST EXAM

Week of 2/25 — Ch. 10, 11 & 12
Week of 3/3 — Ch. 13, 14 & 15
Week of 3/10 — Ch. 16, 17 & 18
Week of 3/17 — No class, Spring Break
Week of 3/24 — Ch. 19 & 20
Week of 3/31 — SECOND EXAM

Week of 4/7 — Ch. 21 & 22
Week of 4/14 — Ch. 14 & 15
Week of 4/21 — Ch. 23 & 24
Week of 4/28 — Ch. 25 & 26
Week of 5/5 — Ch. 26 & catch up
THIRD EXAM — During Finals Week — Week of May 12th