

Credit Hours: 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

COURSE DESCRIPTION AND OUTCOMES

COURSE DESCRIPTION:

This course is an in-depth study of advanced corporate, pass-through entities, transfer, and trust taxation. Students will learn how corporations, partnerships, S corporations, and limited liability companies are taxed. Basic estate planning and fundamental tax planning strategies will also be discussed. Recommended Prerequisites: ACT405 or equivalent and ACT415 or equivalent.

COURSE OVERVIEW:

Welcome to Advanced Income Taxation. This course consists of eight modules. Each module is one week long and contains the following:

- For Your Success
- Readings
- Content Pages.

CPA Exam Preparation

Master of Professional Accounting students have the opportunity to purchase the Wiley CPA excel online CPA preparation tools. CSU-Global has arranged with Wiley Efficient Learning™ to allow access to the four learning modules at a substantially reduced price in preparation for taking the CPA exam.

This course takes an in-depth look at some specific areas of business taxation. It requires students to read and discuss academic literature on the topics presented. Several topics require the completion of a detailed critical thinking assignment. The course initially focuses on advanced corporate tax topics. These are specific tax issues related to corporate formation, acquisitions liquidations, and reorganizations. We explore corporate tax topics by looking at the preparation of tax returns of the corporate entities that are consolidated. Next, we focus on flow-through entities (partnerships, LLCs, and S Corporations) and the special tax issues related to such entities. In Module 6, we cover nonprofit entities and IRS administrative procedures. Module 7 discusses multijurisdictional taxes, and the course concludes with Estates and Trusts.

COURSE LEARNING OUTCOMES:

1. Analyze tax effects of entity formation, distributions, and termination.
2. Analyze tax effects of entity acquisition and reorganizations.
3. Interpret tax effects from entity distributions.
4. Analyze potential tax effects on nonprofit entities.
5. Evaluate filing requirements and interpret the IRS Administrative Procedures for business entities.

6. Create effective tax plans for corporations, estates, and trusts.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first seven days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Textbook Information is located in the CSU-Global Booklist on the Student Portal.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Week 6. There are two total sessions. (Note that your course may have NO live sessions. If not, remove this section and all Live Classroom sessions from the course schedule.)

WEEKLY READING AND ASSIGNMENT DETAILS

MODULE 1

Readings

- Chapter 17 in *South-Western Federal Taxation 2018*
- Honaker, K., & Sharma, D. S. (2017). Does schedule UTP have uniform long-run effects on corporate tax planning?. *Journal of the American Taxation Association*, 39(2), 63-79.
- Tutaj, A. J. (2018). Choice of entity corner: choice of entity implications of the new tax act. *Journal of Passthrough Entities*, 21(2), 15-18.

Discussion (25 points)

Critical Thinking (90 points)

Option #1: Taxation of various business forms

In the current year, Starlight Company has \$350,000 of net operating income before deducting any compensation or other payment to its sole owner, Sarah. In addition, Starlight has interest on municipal bonds of \$50,000. Sarah has significant income from other sources and is in the 35% marginal tax bracket. Based on this information, determine the income tax consequences to Starlight Company and

to Sarah during the year for each of the following independent situations. (Ignore the 3.8% Medicare surtax on net investment income)

- a. Starlight is a C corporation and pays no dividends or salary to Sarah.
- b. Starlight is a C corporation and distributes \$150,000 of dividends to Sarah.
- c. Starlight is a C corporation and pays \$150,000 of salary to Sarah.
- d. Starlight is a sole proprietorship and Sarah withdraws \$0.
- e. Starlight is a sole proprietorship and Sarah withdraws \$150,000.

Write a letter to Sarah summarizing the tax effects of the various scenarios, including some tax planning recommendations. Include an explanation of general concepts surrounding the calculation.

Submission Requirements

- Your well-written answer should be four to six pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.

Review the grading rubric to see how you will be graded for this assignment.

Option #2: Book-Tax Differences

The following information for the current year relates to Green Light Corporation, a calendar year, accrual method taxpayer.

Net income per books (after-tax)	\$174,100
Federal income tax expense per books	86,600
Tax-exempt interest income	4,500
MACRS depreciation in excess of straight-line depreciation	7,200
Excess of capital loss over capital gains	9,400
Nondeductible meals and entertainment	5,500
Interest on loan to purchase tax-exempt bonds	1,100

Based on the above information, use Schedule M-1 of Form 1120, which is available on the IRS website, to determine Green Light's taxable income for 2017.

Write a letter to Green Light explaining the book-tax income analysis, including an explanation of general concepts surrounding the calculation and information on their specific book-tax differences.

Submission Requirements

- Your well-written answer should be four to six pages in length, including a page for tables, but not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

MODULE 2

Readings

- Chapter 17 in *South-Western Federal Taxation 2018*
- Definitions, 26 CFR 1.1502-1 available in Checkpoint
- Definitions, 26 U.S. Code § 1504 available in Checkpoint
- Consolidated Taxable Income, 26 CFR 1.1502-11 available in Checkpoint
- Intercompany Transactions, 26 CFR 1.1502-13 available in Checkpoint
- Regulations, 26 U.S. Code § 1502 available in Checkpoint
- Schreiber, S. (2014). Automatic recognition of consolidated return filing status permitted. *Tax Adviser*, 45(5), 307-308.
- Wilcox, J. N., C.P.A., & LaSaracina, L. J., C.P.A. (2017). Tax compliance after M&As. *Journal of Accountancy*, 224(6), 54-58.

Discussion (25 points)

Portfolio Milestone (25 points)

Review the Portfolio Project options due in Week 8. Choose the portfolio project that you will complete for this course. In a one-page memo to the client (either Streetcar Partners or David Morris, depending on the option chosen) summarize the significant tax issues faced during the current year. Then discuss at least three sources that you will use to address their tax issues. Provide a citation for the source, a brief summary of the source, and how you think it will be helpful for addressing their tax issues.

MODULE 3

Readings

- Chapters 18 & 19 in *South-Western Federal Taxation 2018*
- Redemption Through Use of Related Corporations, 26 USC § available in Checkpoint
- Ellentuck, A. B., Esq. (2015). Capitalizing on the lower dividend tax rate. *The Tax Adviser*, 46(11), 858-861.
- Forst, D. L., Grais, S. M., Hodges, C. E., & Meighan, B. A. (2017). Stock was nonqualified preferred stock under section 351(g)(2)(A). *Journal of Taxation*, 126(6), 280-281.

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking (90 points)

Option #1: Section 351 Requirements

Sara and Mark transferred property to Owl Corporation in exchange for two-thirds of its stock. For services rendered, Alex received the remaining one-third of the stock. Explain whether the exchanges

will be taxable in the context of Section 351 and describe several steps which could be taken to mitigate tax liability.

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Option #2: Liability in a Section 351 Transfer

John Miles transferred three properties to Specialty Building Services: an office building, office equipment in that building, and an adjacent parking garage, in a Sec. 351 exchange, as shown in the table below:

Property	Adjusted Basis	FMV
Office building	\$160,000	\$220,000
Office equipment	4,000	3,000
Parking Garage	30,000	24,000
	\$ 194,000	\$247,000

The garage and equipment are free of liabilities, but a \$220,000 mortgage remains on the office building. Complete calculations and explain your answers to these questions, referencing all applicable sections of the Internal Revenue Code:

1. If Specialty Building Services assumes the mortgage, what gains and tax-related effects would Freeman and Health Innovations sustain?
2. What if Specialty Building Services does *not* assume the mortgage? What gains and tax-related effects would Freeman and Health Innovations sustain?

No hard coding of solutions. Reach out to your instructor if you have questions about the assignment.

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

MODULE 4

Readings

- Chapter 20 in *South-Western Federal Taxation 2018*
- Aggregate Deemed Sale Price; Various Aspects of Taxation of the Deemed Asset Sale, 26 CFR 1.338-4 available in Checkpoint
- Daniel, R., Mulders, M., & Barnett, A. J. (2014, January). Solving a problem with Sec. 338 purchase-price allocations. *The Tax Adviser*, 45(2), 80-81.
- Seago, W. E., & Schnee, E. J. (2018). Post-reorganization transactions and the step transaction doctrine. *Journal of Taxation*, 128(1), 6-13.

Discussion (25 points)

Critical Thinking (90 points)

Option #1: Section 338 Election and an Inventory Sale

Sunflower Corp., a C corporation, is part of a consolidated group, with assets consisting of inventory with a pre-transaction tax basis of \$1,600 and value of \$20,000. Sunflower also has \$1,600 of liabilities. Adam Smith acquires 100% of Sunflower's outstanding stock for \$18,400, and the parties make a Sec. 338(h)(10) election. Prepare a letter to Adam that answers the following questions:

1. What is Sunflower Corp.'s adjusted grossed-up basis (AGUB)?
2. What is the inventory's allocated tax basis?
3. How much gain will be realized when the inventory is sold?

Include your calculations in the memo or attach a spreadsheet showing your calculations.

No hard coding of solutions. Reach out to your instructor if you have questions about the assignment.

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Option #2: Section 338 Election and Stock Acquisition

Pursuant to an election under Section 338, Lemon Corporation acquires stock and, in conjunction with the stock seller, elects to treat the stock purchase as an asset acquisition. Prepare a letter to Lemon Corporation in which you answer the following:

1. How this choice is permissible under Section 338, including the specific subsection applicable to this scenario;
2. How the deemed asset sale should be reported on the target company's consolidated income tax return; and
3. Why Lemon Corporation would choose to treat the acquisition this way (what benefit do they stand to gain?).

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

MODULE 5

Readings

- Chapters 21 & 22 in *South-Western Federal Taxation 2018*
- Recognition and Character of Gain or Loss on Sale or Exchange, 26 U.S. Code § 741 available in Checkpoint
- Unrealized Receivables and Inventory Items, 26 U.S. Code § 751 available in Checkpoint
- Tax Imposed on Certain Built-in Gains, 26 U.S. Code § 1374 available in Checkpoint
- Fincher, K. (2015). Selling your business: What's your gain? *Technology Integrator*, 14(6), 20-21
- Luscombe, M. A. (2018). Tax trends: Passthrough entities and tax reform. *Taxes*, 96(2), 3-4.
- McMahon, D., & Simmons, D. (2014). When subchapter S meets subchapter C. *Tax Lawyer*, 67(2), 231-309.

Discussion (25 points)

Critical Thinking (90 points)

Option #1: S Corporation

James is a member of a partnership and has a basis of \$100,000. In a liquidating distribution, he receives cash of \$30,000 and unrealized receivables of \$60,000. James takes a zero basis in the unrealized receivables. What capital loss will James recognize on the liquidation? Note the amount and explain, in language a business person who is not an accountant would understand, why this is the case. No hard coding of solutions. Reach out to your instructor if you have questions about the assignment.

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Option #2: S Corporation

Read McMahon & Simmons (2014) below. Summarize the points in the article that explain the limitations and factors involved in setting up an S corporation. Maintain a formal tone and support your analysis. Reach out to your instructor if you have questions about the assignment.

McMahon, D., & Simmons, D. (2014). When subchapter S meets subchapter C. *Tax Lawyer*, 67(2), 231-309.

Submission Requirements

- Your well-written answer should be three to five pages in length not including the required cover and references pages.
- Support your paper with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.

Portfolio Milestone (25 points)

Option 1: Partnership Taxation

1. Determine Mike's, Alex's, and Pat's initial basis in their partnership interest.
2. What is the effect of the mortgage on each partner's basis?
3. Calculate current year ordinary business income by preparing page 1 of Form 1065.

Submission Requirements

- Your well-written answer should be two to three pages in length, not including the required cover and references pages.
- Submit a PDF with Page 1 of Form 1065.
- Support your memo with at least two to three scholarly references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.

Option 2: Estate Planning

Provide an outline of your memo to David. Address the following issues:

1. Write an introduction to taxation of gifts and estates.
2. Identify and explain at least three estate tax planning strategies.
3. Analyze the tax effects of the following: sole beneficiary is a spouse, estate assets donated to a charity, and estate assets given to children.
4. Summarize your recommendations and conclusions.

Submission Requirements

- Your well-written answer should be two to three pages in length, not including the required cover and references pages.
- Support your memo with at least two to three scholarly references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.

MODULE 6

Readings

- Chapters 23 & 26 in *South-Western Federal Taxation 2018*
- Exemption from Tax on Corporations, Certain Trusts, etc., 26 U.S. Code § 501 available in Checkpoint
- Unrelated Business Taxable Income, 26 U.S. Code § 512 available in Checkpoint
- Jensen, E. (2014). Taking the student out of student athlete: college sports and the unrelated business income tax. *Journal of Taxation of Investments*, 31(4), 29-45.

- Murphy, M. (2016, May). Business practices that not-for-profits can't afford to overlook. *Journal of Accountancy*.
- Rettig, C. P. (2016, February-March). IRS audit selection and classification processes. *Journal of Tax Practice & Procedure*.

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking (90 points)

Option #1: UBIT

The Modern Art Museum is an exempt organization that operates a gift shop. The museum's annual operations budget is \$3.2 million. Gift shop sales generate a profit of \$900,000. Another \$600,000 of investment income is generated by the museum's endowment fund.

Both the income from the gift shop and the endowment income are used to support the exempt purpose of the museum. The balance of \$1.7 million required for annual operations is provided through admission fees.

Clay Marshall, a new board member, does not understand why the museum is subject to tax at all, particularly because all of the entity's profits are used in carrying out the mission of the museum.

1. Calculate the amount of unrelated business income.
2. Assume, instead, that the endowment income is reinvested in the endowment fund, rather than being used to support annual operations. Calculate the amount of unrelated business income.
3. As the museum treasurer, write a letter to Clay Marshall explaining the reason for the tax consequences.

Submission Requirements

- Your well-written answer should be three to five pages in length not including the required cover and references pages. Include an explanation of calculations.
- Support your letter with at least four to six tax, scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Reach out to your instructor if you have questions about the assignment.

Option #2: The Washington Company

The Washington Company, owned equally by Madison (chair of the board of directors) and Martin (company president), is in very difficult financial straits. Last month, Martin used the \$600,000 withheld from employee paychecks for Federal payroll and income taxes to pay a creditor who threatened to cut off all supplies. To keep the company afloat, Martin used these government funds willfully for the operations of the business, but even that effort was not enough. The company missed the next two payrolls, and today, other creditors took action to shut down Washington altogether.

How much will the IRS assess in taxes and penalties in this matter and from whom? How can you, as a tax professional, best offer service to Madison, Martin, and Washington? Address these matters in a memo for the tax research file.

Submission Requirements

- Your well-written answer should be three to five pages in length, not including the required cover and references pages.
- Support your memo with at least four to six scholarly references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your answer according to the CSU-Global Guide to Writing & APA.
- Reach out to your instructor if you have questions about the assignment.

MODULE 7

Readings

- Chapters 24 & 25 in *South-Western Federal Taxation 2018*
- Interstate tax nexus guidelines from U.S. supreme court. (1992). *The Tax Adviser*, 23(10), 659.
- Mclure, C. E., Mintz, J., & Zodrow, G. R. (2015). US Supreme Court unanimously chooses substance over form in foreign tax credit case: Implications of the PPL decision for the creditability of cash-flow taxes. *International Tax and Public Finance*, 22(5), 887-907. doi:10.1007/s10797-014-9336-x

Discussion (25 points)

MODULE 8

Readings

- Chapters 27 & 28 in *South-Western Federal Taxation 2018*
- Imposition of Tax, 26 U.S. Code § 641 available in Checkpoint
- Imposition of Tax, 26 U.S. Code § 2501 available in Checkpoint
- Bonner, P. (2016, June). Estate basis consistency and reporting: What practitioners need to know. *Journal of Accountancy* 221(6), 61-69
- Saylor, T. (2017, April). How to avoid inheritance mistakes. *Journal of Accountancy*.

Discussion (25 points)

Portfolio Project (300 points)

Option 1: Partnership Taxation

In this portfolio project you will consider general partnership basis issues, compute partners' adjusted basis, determine current year tax position, prepare tax forms, and write a memo to the partners analyzing their current year tax issues and changes to basis.

Streetcar General Partnership was created in the current year with the following partner contributions: Mike contributed \$110,000 cash, Alex contributed \$110,000 cash, and Pat contributed land with a tax basis of \$140,000 and a fair market value of \$360,000. The partnership assumed a \$140,000 mortgage on the land; no partner is personally liable for the mortgage. At the end of the current year Streetcar made a \$14,000 payment on the mortgage. Mike, Alex, and Pat will split all profits and losses equally. Current year operations had the following results:

Sales revenue	\$520,000
Cost of goods sold	410,000
Operating expenses	70,000
Long-term capital gains	2,400
Section 1231 Gains	900
Charitable contributions	700

Municipal bond interest	300
Salary paid as a guaranteed payment to Alex (not included in expense)	3,000

Part A: Determine Basis

1. Using RIA Checkpoint, find a court case discussing partners' basis in their partnership interest. Summarize the court case and tax law relating to basis calculations.
2. Using the information summarized, determine Mike's, Alex's, and Pat's initial basis in their partnership interest and the basis for each partner at the end of the current year. These calculations should be one page.

Part A Submission Requirements:

- Your summary of the court case, summary of tax law relating to basis calculations, and the specified partners' basis calculations should be three to five pages, not including the required cover and reference pages. Note, the basis calculations should not be more than one page.
- Support your paper with at least four to six scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your paper according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Part B: Tax Form Preparation

1. Prepare Schedule K for the current year from page 4 of Form 1065.
2. Prepare Alex's Schedule K-1.

Part B Submission Requirements:

- The tax forms required for Part B should be submitted as PDF documents.

Part C: Client Letter

Prepare a letter to Alex summarizing her current year tax issues.

Part C Submission Requirements:

- Your letter should be two to three pages, not including the required cover and reference pages.
- Support your paper with at least four to six scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your paper according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Option 2: Estate Planning

David Morris died during the current year, leaving a \$15 million estate to his heirs. He had not made any gifts during his lifetime.

Part A: General estate taxation

1. Using RIA Checkpoint, find a court case discussing estate taxation. Summarize the court case and tax law relating to estate taxation in a three- to five-page summary.

Part A Submission Requirements:

- Your summary of the court case and estate taxation should be three to five pages, not including the required cover and reference pages.
- Support your paper with at least four to six scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your paper according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

Part B: Estate tax calculations

Suppose David dies this year with a gross estate of \$15 million and no adjusted prior gifts. Calculate the amount of estate tax due (if any) under the following scenarios:

1. David's wife, Mary, is the sole beneficiary.
2. Mary receives \$10 million from the estate, and the remainder is donated to the American Red Cross.
3. Mary receives \$10 million from the estate, and their son, Matt, receives \$5 million.
4. Mary receives \$10 million, and \$5 million is placed in a trust. The trustee is required to pay income to Mary for her life and the remainder to their son, Matt.

Part B Submission Requirements:

- Submit with all calculations shown.

Part C: Client Letter:

Now assume that David will not die for at least three years. Write a letter to David summarizing estate tax issues and discussing tax planning strategies to minimize the estate taxes.

Part C Submission Requirements:

- Your letter should be two to three, pages not including the required cover and reference pages.
- Support your paper with at least four to six scholarly, legislative, or court references (of which the textbook may be one). The CSU-Global Library and RIA Checkpoint are good places to find these references.
- Format your paper according to the CSU-Global Guide to Writing & APA.
- Review the grading rubric to see how you will be graded for this assignment.

COURSE POLICIES

Course Grading

20% Discussion Participation
45% Critical Thinking Assignments
35% Final Portfolio Project
0% Live Classroom

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

SAMPLE

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.