North Central State College

MASTER SYLLABUS	2025-2026

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2016 Taxation II

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 3

F. Prerequisites: ACCT2012

G. Last Course/Curriculum Revision Date: Fall 2024 Origin date: 12/13/2019

H. Textbook(s) Title:

Fundamentals of Taxation 2025 with Connect

- Authors: Cruz, Deschamps, Niswnder, Predergst, Schisler
- Copyright Year: 2025
- ISBN: 9781266836022

I. Workbook(s) and/or Lab Manual:

J. Course Description: This course is a continuation of Taxation I. Special emphasis is placed on taxation of corporate entities, partnerships, and sub-chapter S corporations. Other specific topics will include state and local income taxes and wealth planning.

K. College-Wide Learning Outcomes:

College-Wide Learning Outcome	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Differentiate between the primary forms of business organizations: sole proprietorships, partnerships and corporations.	Weekly Homework and Exams – First Half of the term.

Outcomes	Assessments – How it is met & When it is met
2. Prepare Form 1065, Form 1120, Form 1120s, Schedule K-1 and related schedules.	Manually prepared and computer generated tax returns – throughout entire semester
3. Evaluate the requirements for corporate taxation, including the unique requirements for formation, operation, liquidation and distribution.	Tax Returns, Weekly Homework and Exams/Projects – First half of the term.
4. Evaluate the requirements for partnership taxation including the unique requirements for formation, operation, liquidation and distribution.	Tax Returns, Weekly Homework and Exams/Projects – Second half of the term.
5. Evaluate the requirements for Sub Chapter S corporations including the designation and the unique tax requirements.	Tax Returns, Weekly Homework and Exams/Projects – Second half of the term.
6. Analyze state and local taxation requirements.	Tax Returns, Weekly Homework and Exams/Projects – Second half of the term.
7. Explain the ways to transfer tax and to preserve wealth that are legal under the tax code.	Weekly Homework and Exams – Second half of the term.

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70-72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63-66	D	1.00	Below Average
60-62	D-	0.67	Poor
00--59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences. Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus supplement located at https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf

North Central State College

SYLLABUS ADDENDUM

Academic Division:	Engineering Technology, Business, and Criminal Justice	**Discipline:**	Accounting
Course Coordinator:	Donna Kittle		
Course Number:	ACCT2016-920	**Course Title:**	Taxation II
Semester / Session:	Fall 2025 / Session B	**Start / End Date:**	10/13/2025 thru 12/12/2025

Instructor Information

Name:	Donna Kittle	**Credentials:**	M.B.A., Master of Business Administration, B.S., Accounting, CPA, Certified Public Accountant - State of Ohio
Phone Number:	419-755-4561	**E-Mail Address:**	dkittle@ncstatecollege.edu
Office Location:	Kehoe	**Office Hours:**	T & Th 8:15 – 10:00 a.m. and Th 11:45-1:15 p.m.

I. Topical Timeline / Course Calendar (Subject to Change):

Weeks	Topics	Assignment	Due Date
1	Individual Tax Review	SmartBook, Homework, and Tax Return	October 18
2	Payroll Taxes	SmartBook and Homework	October 25
3	Retirement and Other Tax-Deferred Plans and Annuities	SmartBook, Homework, and Retirement Plan	November 1
4	Special Property Transactions	SmartBook, Homework, and Tax Return	November 8
5	At-Risk/Passive Activity Loss Rules and The Individual AMT	SmartBook, Homework, Excel Partnership Basis, and Tax Return	November 15
6	Partnership Taxation	SmartBook, Homework, and Tax Return	November 22
7	Corporate Taxation	Homework	November 29
8	Earnings & Profit	Excel Earnings & Profit Homework	December 2

II. Grading and Testing Guidelines:

Final Grade Calculation

Activity	Qty	Points	Percentage
SmartBook	6	180	30%
Excel	2	54	9%
Homework	6	86	15%
Tax Returns	4	200	33%
Exam	1	80	13%
Total		600	100%

1. **Topic description #1 and #2**
   a. Review basic concepts and payroll taxes

2. **Topic description #3 and #4**
   a. Employer-sponsored plans
   b. Like kind of exchanges

3. **Topic description #5, #6 and #7**
   a. Passive activity tests and losses
   b. Formation of partnerships on taxes
   c. Taxable income and taxable liability for corporations

III. <u>Examination Policy</u>:

1. The reasons for which a student will be excused from taking an examination _______________
   a. Hospitalization (with documented verification)
   b. Death in the immediate family (with documented verification)
   c. Personal illness or illness in immediate family - (doctor's excuse required).
2. A student who misses an examination for any reason is responsible for ____________________
   a. Notifying the instructor ahead of time
   b. Communicate any planned absence
3. No makeup opportunity will be given for absences of unscheduled quizzes.

IV. <u>Class Attendance and Homework Make-Up Policy</u>:

1. Class attendance is necessary to acquire the knowledge required to ____________________________
   a. Gain an understanding of the material
   b. Each class builds on the previous class

2. Students are responsible for ________________
   a. Keeping up with all assignments when due
   b. Notifying the instructor if a problem arises
   c. Notifying the instructor if they are not understanding the material so we can review it

V. <u>Classroom Expectations</u>:

1. Assignments are due on time.
   a. Assignments are opened at least 4 days before they are due to allow you to budget your time with some assignments open from the beginning of the semester.
   b. Deadlines are enforced. If you have technical difficulty, notify me immediately via email.
      - Many technical issues can be resolved by me from home.
2. Homework needs to be completed to learn the material as well as reading the chapters.
   a. Check your study habits since there is no substitution for hard work.