



**ACCT 5315 Seminar on Tax Consulting, Planning and Research
Spring 2024**

Instructor: BuRyung Brian Lee, PhD, CPA, CMA (inactive)
Section # and CRN: Y01 and 24865
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Office Hours: Before or after an in-class meeting, virtual meetings or by appointment
Mode of Instruction: Hybrid

Course Location: Northwest Houston Center Campus Room 214
Class Days & Times: 9:00-11:00 am on selected Saturdays (see the course calendar) and distance learning
Catalog Description: A study of current U.S. tax law with emphasis on the interrelationships among taxation, business, and personal financial planning. Tax research, planning, and professional communications are significant components.

Prerequisites: ACCT 3333 or equivalent (basic federal tax course)
Co-requisites:

Required Text(s): 1. Spilker et al. *Essentials of Federal Taxation 2024* edition, McGraw-Hill
 2. Connect Access Card, including an eBook.

Recommended Text and Software: R.B. Sawyers, W.A. Raabe, G.E. Whittenburg, and S. L. Gill. *Federal Tax Research (10th edition)*, South-Western.
 Alteryx: data analytics software

Student Learning Outcomes:

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment
1	Define the current practices of tax consulting and tax planning strategies under various business environments.	MSA 1,2,4
2	Analyze the tax research process and the communication method of its results.	MSA 1,2,4
3	Apply cost recovery rules relating to properties used in business for production of income and personal-use assets.	MSA 1
4	Demonstrate tax rules distinguishing "ordinary income" from "capital gain/loss" and the differing tax results of each	MSA 1
5	Analyze the potential effects of tax on proposed business and investment decisions.	MSA 1
6	Evaluate the differing tax rules applicable to Individuals and business entities.	MSA 1
7	Define entity formations and operations	MSA 1
8	Formulate entity non-liquidating and liquidating distributions	MSA 1

Note: MSA 1: Mastery of Content; MSA 2: Ethics; MSA 3: Global; MSA 4: Communications

Major Course Requirements
Method of Determining Final Course Grade

Course Grade Requirement	Value	Total
1) SmartBook (SB)		100 points
2) Exercise (E)		100 points
3) Four Quizzes		100 points
4) Two Tests	100 each	200 points
5) VITA certification		25 points
6) Tableau assignments		25 points
7) Participation/Contributions to Learning		50 points
8) Alteryx (data analytics) practices		
Total:		600 points

Grading Criteria and Conversion:

- A \geq 90%
- B \geq 80%
- C \geq 70%
- D \geq 60%
- F $<$ 60%

Note: The grading scale could be adjusted if the instructor deems it necessary.

Detailed Description of Major Assignments:

Assignment Title or Grade Requirement	Description
(1) SmartBook (SB)	Each SB assignment comprises lecture notes and a series of questions. To achieve the maximum points, students are required to answer all questions accurately. Should any questions be missed, students will have an opportunity for correction in subsequent sessions. Please be aware that the deadline for SB assignments is final and cannot be extended under any circumstances.
(2) Exercise (E)	An Exercise (E) assignment encompasses a set of problems at each chapter's conclusion. Students can submit each assignment twice, with the higher of the two scores being counted towards the final course grade. Following the second submission, the system will automatically reveal the correct answers. Therefore, students are encouraged to utilize both submission attempts to maximize their learning and improve their scores.
(3) Quiz	Each 1-hour quiz comprises several problem-solving inquiries and about ten multiple-choice questions, focusing on the content presented in preceding chapters. As students have only one opportunity to submit their answers, thorough preparation and a solid understanding of the material are crucial for success in these tasks.
(4) Two tests	The time limit for each test is 2 hours.
(5) VITA certification	To accumulate points in this course, students must complete the "Basic Track" of the VITA certification program, accessible through the IRS's "Link & Learn Taxes linking volunteers to quality e-learning" platform (http://apps.irs.gov/app/vita/). Initiate this process by navigating to the "Certification Paths" section, selecting "Basic" under the "Student" category, and commencing the "Basic Course – Student." This involves studying specific topics, passing the "Volunteer Standards of Conduct Exam," and the "Intake/Interview and Quality Review Exam," culminating in the "Basic Exam." After completion, certificates must be submitted via Dropbox on the Connect website. The "Basic Exam" entails both conceptual inquiries and practical Form 1040 preparation, for which students may utilize tax software like TaxSlayer (accessible in the "Tax Software Practice Lab" on the IRS website, password "TRAINPROWEB"), TurboTax, QuickBooks, TaxAct, etc.

	Students can secure 25 points for timely certification if certified by February 20th or 15 points by February 29th . Proof of certification, specifically the VITA 2023 Basic certification, must be uploaded to the Connect website by February's end to earn these points .
(6) Tableau	Data visualization practices
(7) Discussion Forum	See the instructions below. No discussion forum can be re-opened.
(8) Alteryx	Participate in data analytics practices, which include in-class demonstrations to earn bonus points. To get started, please install Alteryx on your computer by following the license and installation guide provided. Additionally, enhance your learning experience with Alteryx interactive lessons available at: https://community.alteryx.com/t5/Interactive-Lessons/tkb-p/interactive-lessons . This resource will support your understanding and application of data analytics concepts in practical scenarios.

Course Procedures or Additional Instructor Policies

Students are expected to access the PVAMU eCourses platform, found at (<http://ecourses.pvamu.edu>), at least twice per week. This regular engagement is critical for participating in discussion forums and keeping up-to-date with ongoing class announcements, lecture notes, and additional learning materials on the platform. Consistent participation in the eCourses platform is vital to remain informed and actively involved throughout the course duration.

Students must utilize the Connect website, accessible at <https://connect.mheducation.com/class/b-lee-sat-900-am> for all course assignments and tests. Registration on Connect is necessary using the name listed on the class roster and must be completed by **February 18th**. Students may also opt for a **2-week free trial** offered by the platform. Should any technical difficulties arise during online assignments, students are advised to promptly seek assistance from the Connect helpdesk at (800) 331-5094 and relay the case number and issue details to the instructor. Timely submission of course assignments, as specified on the Connect website or course syllabus, is crucial. Late submissions are generally not accepted, barring exceptional circumstances. Students are encouraged to plan and complete assignments before the due date to avoid last-minute technical glitches. In certain situations, make-up tests may be granted but require prior approval from the instructor and valid documentation justifying the need. This proactive approach ensures that students maintain a steady pace in their coursework and can manage unforeseen challenges effectively.

Discussion Forum in eCourses

Engaging in class discussions and collaborating with peers are crucial for students to gain diverse perspectives, ask questions, and obtain feedback on their comprehension of course materials. This interaction fosters critical thinking and enhances communication skills. Therefore, students are encouraged to actively participate in class dialogues and collaborate with their peers to enrich their educational journey.

Online discussions are evaluated based on two main criteria:

1. **Frequency of Participation:** Regular involvement is important to a vibrant discussion. Students are expected to access the eCourses platform at least twice a week, engaging in posts or responses in the threaded discussion topics with at least 48 hours between interactions. This approach keeps the conversation active and meaningful. Note that **a discussion forum cannot be reopened once it is closed.**
2. **Quality of Contributions:** Posts should demonstrate a thorough understanding of the reading material, reflecting thoughtfully and articulating ideas clearly. Students are encouraged to support their discussions with relevant examples and explanations that enhance their understanding of the topic, using their own words to foster originality.

Semester Calendar (Spring 2024)

Date	Delivery Mode	Topics	Remark
Jan. 20	In-Person	Ch.4. Individual Income Tax Overview, Dependent, and Filing Status	
27	Online	Ch.1. An Introduction to Tax Ch.2. Tax Compliance, The IRS, and Tax Authorities	
Feb 3	In-Person	Ch. 8. Individual Income Tax Computation and Tax Credits	
10	Online	Ch.3. Tax Planning Strategies and Related Limitations Sawyers et al.: Ch.2. Tax Research Methodology.	
17	In-Person	Ch.9. Business Income, Deductions and Accounting Methods Sawyers et al.: Ch.3. Constitutional and Legislative Sources	
24	Online	Ch.10. Property Acquisition and Cost Recovery Sawyers et al.: Ch.4. Administrative Regulations and Rulings	VITA Certificate completed by 2/20 (25 points) or 2/29 (15 points)
March 2	In-Person	Ch.11. Property Dispositions Sawyers et al.: Ch. 5. Judicial Interpretations	
March 9	Test I	Chs 1,2,3,4,8,9,10 &11	
16	Spring Break		
23	Online	Ch.12. Business Entities Overview Sawyers et al.: Ch.11. Communicating Research Results	
30	In-Person	Ch.13. Corporate Formations and Operations Sawyers et al.: Ch.12. Tax Planning	
April 6	Online	Ch.14. Corporate Nonliquidating and Liquidating Distributions	
13	Online	Ch.15. Forming and Operating Partnerships	
20	In-Person	Ch.16. Disposition of Partnership Interests and Partnership Distributions	
27	Online	Ch. 17. S Corporations	
May 4	Test II	Chs 12,13,14,15,16 & 17	In the computer lab

Notes:

1. *The instructor reserves the right to change the syllabus as he deems it necessary.*
2. *Assignments on pages 2 & 3 with their due dates are available on the McGraw-Hill Connect website.*
3. *VITA certificate should be submitted via the assignment drop box on the McGraw-Hill Connect website.*
4. *Weekly discussion forums are available on Canvas.*

Student Support and Success

John B. Coleman Library

The John B. Coleman Library's mission is to enhance the scholarly pursuit of knowledge, to foster intellectual curiosity, and to promote life-long learning and research through our innovative services, resources, and cultural programs, which support the Prairie View A&M University's global mission of teaching, service, and research. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. Website: <https://www.pvamu.edu/library/>; Phone: 936-261-1500

Academic Advising Services

Academic Advising Services offers students a variety of services that contributes to student success and leads towards graduation. We assist students with understanding university policies and procedures that affect academic progress. We support the early alert program to help students get connected to success early in the semester. We help refer students to the appropriate academic support services when they are unsure of the best resource for their needs. Faculty advisors support some students in their respective colleges. Your faculty advisor can be identified in PantherTracks. Advisors with Academic Advising Services are available to all students. We are located across campus. Find your advisor's location by academic major at www.pvamu.edu/advising. Phone: 936-261-5911

The University Tutoring Center

The University Tutoring Center (UTC) offers free tutoring and academic support to all registered PVAMU students. The mission of the UTC is to help provide a solid academic foundation that enables students to become confident, capable, independent learners. Competent and caring staff and peer tutors guide students in identifying, acquiring, and enhancing the knowledge, skills, and attitudes needed to reach their desired goals. Tutoring and academic support are offered face-to-face in the UTC, in virtual face-to-face sessions (<https://www.pvamu.edu/student-success/sass/university-tutoring-center/>), and through online sessions (<https://www.pvamu.edu/pvplace/>). Other support services available for students include Supplemental Instruction, Study Break, Academic Success Workshops, and Algebra Study Jam. Location: J. B. Coleman Library, Rm. 307; Phone: 936-261-1561; Email: pvtutoring@pvamu.edu; Website: <https://www.pvamu.edu/student-success/sass/university-tutoring-center/>

Writing Center

The Writing Center provides well-trained peer tutors to assist students with writing assignments at any stage of the writing process. Tutors help students with various writing tasks from understanding assignments, brainstorming, drafting, revising, editing, researching, and integrating sources. Students have free access to Grammarly online writing assistance. Grammarly is an automated proofreading and plagiarism detection tool. Students must register for Grammarly by using their student email address. In addition, students have access to face-to-face and virtual tutoring services either asynchronously via email or synchronously via Zoom. Location: J. B. Coleman Library, Rm. 209; Phone: 936-261-3724; Website: <https://www.pvamu.edu/student-success/writing-center/>; Grammarly Registration: <https://www.grammarly.com/enterprise/signup>

Academic Early Alert

Academic Early Alert is a proactive system of communication and collaboration between faculty, academic advisors, and PVAMU students that is designed to support student success by promptly identifying issues and allowing for intervention. Academic Early Alerts help students by providing a central location to schedule advising appointments, view advisor contact information, and request assistance. Students who recognize that they have a problem that is negatively affecting their academic performance or ability to continue school may self-refer an Academic Early Alert. To do so, students will log in to PV Place and click on Academic Early Alert on the left sidebar. Phone: 936-261-5902; Website: <https://www.pvamu.edu/student-success/early-alert/>

Student Counseling Services

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and assists students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Hobart Taylor, 2nd floor; Phone: 936-261-3564; Website: <https://www.pvamu.edu/healthservices/student-counseling-services/>

Office of Testing Services

Testing Services serves to create opportunities by offering a suite of exams that aid in the students' academic and professional success. Currently, we administer entrance (HESI A2), college readiness (TSI assessment), Prior Learning (CLEP, DSST), and proctored exams. Location: Wilhelmina Delco, 3rd Floor, Rm. 305; Phone: 936-261-3627; Email: aetesting@pvamu.edu; Website: www.pvamu.edu/testing

Office of Diagnostic Testing and Disability Services

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, contact the Office of Disability Services. As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring non-standardized test administrations, ASL interpreters, ALDs, digital recorders, Livescribe, and a comprehensive referral network across campus and the broader community. Location: Hobart Taylor, Rm. 1D128; Phone: 936-261-3583; Website: <https://www.pvamu.edu/disabilityservices/>

Center for Instructional Innovation and Technology Services (CIITS)

Distance Learning, also referred to as Distance Education, is the employment of alternative instructional delivery methods to extend programs and services to persons unable to attend college in the traditional manner. The Center for Instructional Innovation and Technology Services (CIITS) supports student learning through online, hybrid, web-assist, and 2-way video course delivery. For more details and contact information, visit: <https://www.pvamu.edu/dlearning/distance-learning-2-2/students-2/>; Phone: 936-261-3283

Veteran Affairs

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall, Rm. 102; Phone: 936-261-3563; Website: <https://www.pvamu.edu/sa/departments/veteranaffairs/>

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development, and campus governance. Location: Memorial Student Center, Rm. 221; Phone: 936-261-1340; Website: <https://www.pvamu.edu/studentengagement/>

Career Services

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Anderson Hall, 2nd floor; Phone: 936-261-3570; Website: <https://www.pvamu.edu/careerservices/>

University Rules and Procedures

Academic Misconduct

Academic dishonesty is defined as any form of cheating or dishonesty that has the effect or intent of interfering with any academic exercise or fair evaluation of a student's performance. The college faculty can provide additional information, particularly related to a specific course, laboratory, or assignment.

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with the *University Administrative Guidelines on Academic Integrity*, which can be found on the [Academic Integrity webpage](#). Students who engage in academic misconduct are subject to university disciplinary procedures. As listed in the *University Administrative Guidelines on Academic Integrity*, the University Online Catalog, and the

Student Code of Conduct, the following are examples of prohibited conduct. This list is not designed to be all-inclusive or exhaustive. In addition to academic sanctions, any student found to have committed academic misconduct that is also a violation of criminal law may also be subject to disciplinary review and action by the Office of Student Conduct (as outlined in the Student Code of Conduct).

Forms of Academic Dishonesty:

1. Cheating: Deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not learned, giving or receiving aid unauthorized by the instructor on assignments or examinations. Examples: unauthorized use of notes for a test; using a "cheat sheet" on a quiz or exam; any alteration made on a graded test or exam which is then resubmitted to the teacher;
2. Plagiarism: Careless or deliberate use of the work or the ideas of another; representation of another's work, words, ideas, or data as your own without permission or appropriate acknowledgment. Examples: copying another's paper or answers, failure to identify information or essays from the internet and submitting or representing it as your own; submitting an assignment which has been partially or wholly done by another and claiming it as yours; not properly acknowledging a source which has been summarized or paraphrased in your work; failure to acknowledge the use of another's words with quotation marks;
3. Collusion: When more than one student or person contributes to a piece of work that is submitted as the work of an individual;
4. Conspiracy: Agreeing with one or more persons to commit an act of academic/scholastic dishonesty; and
5. Multiple Submission: Submission of work from one course to satisfy a requirement in another course without explicit permission. Example: using a paper prepared and graded for credit in one course to fulfill a requirement and receive credit in a different course.

Nonacademic Misconduct

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. The Office of Student Conduct will adjudicate such incidents under nonacademic procedures.

Sexual Misconduct

Sexual harassment of students and employees at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating the university's sexual harassment policy will be subject to disciplinary action. In accordance with the Texas A&M University System guidelines, your instructor is obligated to report to the Office of Title IX Compliance (titleixteam@pvamu.edu) any instance of sexual misconduct involving a student, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which the instructor becomes aware during this course through writing, discussion, or personal disclosure. The faculty and staff of PVAMU actively strive to provide a learning, working, and living environment that promotes respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like assistance or have questions, they may contact the Title IX Coordinator at 936-261-2144 or titleixteam@pvamu.edu. More information can be found at www.pvamu.edu/titleix, including confidential resources available on campus.

Pregnancy, Pregnancy-related, and Parenting Accommodations

Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related conditions, or parenting (reasonably immediate postpartum period) are encouraged to contact Student Disability Services or the Dean of Students' Office for additional information and to request accommodations.

Non-Discrimination Statement

Prairie View A&M University does not discriminate on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or gender identity in its programs and activities. The University is committed to supporting students and complying with The Texas A&M University System non-

discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of discrimination or harassment, we encourage you to report it. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Director of Equal Opportunity & Diversity has been designated to handle inquiries regarding the non-discrimination policies and can be reached at Harrington Science Building, Suite 109 or by phone at 936-261-1744 or 1792.

Class Attendance Policy (See the University Online Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports the full academic development of each learner, whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or the internet. Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in the assignment of a grade of "F." Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rest with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the University Online Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

Technical Considerations

Minimum Recommended Hardware and Software:

- Intel PC or Laptop with Windows 10 or later version; Mac with OS High Sierra*
- Smartphone or iPad/Tablet with Wi-Fi*
- High-speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, or Firefox

Note: Be sure to enable Java & pop-ups in the Web browser preferences

* Smartphones, Google Chrome books, and Android tablets may not be supported. iPads are the only tablets supported.

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Microsoft Word (or a program convertible to Word)
- Acrobat PDF Reader
- Windows or Mac OS
- Video conferencing software

Netiquette (online etiquette)

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussion boards. Foul or abusive language will not be tolerated. Do not use ALL CAPS for communicating to others AS IT CAN BE INTERPRETED AS YELLING. Avoid slang terms such as "wassup?" and texting abbreviations such as "u" instead of "you." Limit and possibly avoid the use of emoticons. Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post, and the message might be taken seriously or sound offensive.

Video Conferencing Etiquette

When using Zoom, WebEx, or other video conferencing tools, confirm the visible area is tidy, clear of background clutter, inappropriate or offensive posters, and other distractions. Ensure you dress appropriately and avoid using high traffic or noisy areas. Stay muted when you are not speaking and avoid eating/drinking during the session. Before the class session begins, test audio, video, and lighting to alleviate technology issues.

Technical Support

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Center for Instructional Innovation and Technology Services at 936-261-3283 or email ciits@pvamu.edu.

Communication Expectations and Standards

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can occur in a seminar fashion. The use of the discussion board will accomplish this. The instructor will determine the exact use of discussion boards.

It is strongly suggested that students type their discussion postings in a word processing application such as Word and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, copy and paste to the discussion board.

COVID-19 Campus Safety Measures

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, PVAMU has adopted policies and practices to limit virus transmission.

- **Self-monitoring** - Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction.
- **Face Coverings** - Face coverings (cloth face covering, surgical mask, etc.) are recommended in classrooms, teaching laboratories, common spaces such as lobbies and hallways, public study spaces, libraries, academic resource, and support offices, and outdoor spaces where 6 feet of physical distancing is challenging to maintain reliably.
- **Physical Distancing** - Physical distancing should be maintained between students, instructors, and others in course and course-related activities where possible.
- **Personal Illness and Quarantine** - Students required to quarantine are to participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities. Students experiencing personal injury or illness that is too severe for the student to attend class qualify for an excused absence. To receive an excused absence, students must provide appropriate documentation to the Office for Student Conduct, studentconduct@pvamu.edu.