Instructor: J. V. Boyles, Ph.D., CPA
Office: GER 309
Office Hours: Tue./Thurs. 9:30AM – 11:00AM
Phone: 273-0210 (Office)
E-mail: Jesse.Boyles@warrington.ufl.edu

Course Materials:

(1) Gleim & Hasselback, Federal Tax Objective Questions and Explanations (Twenty-fifth Edition)
(2) Internal Revenue Code of 1986, publisher doesn't matter as long as published after 06-15-2015
(3) Materials to be purchased at Target Copy Center [class notes; judicial cases; and problems]

Course Description:
This course is an introductory course in federal income taxation. It is designed to enable the undergraduate accounting major to acquire an understanding of the basic gross income rules, the basic deduction rules, and the basic tax computation rules, which apply to all types of taxpayers. In one sense the course may be viewed as "nit-picky" because rather extensive mastery of the topics we study is required. On the other hand, a complete understanding of the topics considered in this course is necessary because they combine to form the basic conceptual foundation of federal income taxation. Further study of income taxation without a complete grasp of these topics is analogous to trying to master calculus without knowledge of addition, subtraction, multiplication, and division.

It is important for you to realize that learning and understanding the basic concepts that we will discuss this semester is only the first step in your quest to become an effective business tax advisor and/or executive. The next step is to develop the skill to find the answers to the numerous questions that arise in connection with business tax planning and compliance. You will learn to access numerous sources of information in the professional research course. You should find that you have already been exposed in the Tax 5025 and the Tax 5027 courses to many of the broad types of information that you must search for in the research course. You should also discover, perhaps with some sense of awe at your own accomplishments, that you can rather quickly acquire the ability to find statutory law, administrative interpretations, and judicial opinions that appear relevant to the economic situations presented to you. However, you also may find yourself, perhaps much to your dismay, very uncomfortable when it becomes necessary to use all of this information in order to formulate alternative potential solutions to your hypothetical business problems. The level of anxiety may increase as you find it necessary to exercise professional judgement and recommend only one course of action. This is because only actual hands-on experience in the workplace provides you with the broad understanding of business and tax issues that you will need in order to be able to think analytically and creatively about economic transactions, the related business and/or tax problems, and their potential solutions. As you enter the workplace you will find that you generally can understand the business problems that you will encounter early in your career and that you have the skills to find the relevant authorities that you need in order to solve those problems. You can build on this firm foundation the wealth of experience necessary to be able to better understand business and tax problems and identify the potential solutions.
Student Learning Outcomes:

1. The student will understand the fundamental technical concepts of U.S. tax laws as applied to businesses and individuals.

2. The student will have the ability to apply the fundamental technical concepts and the specific operational rules to the economic events and transactions likely to be encountered in practice by an entry-level professional or to be simulated as professional examination questions. The examinations will focus on these first two objectives.

3. The student will be able to prepare basic individual and business tax returns.

4. The student will have the ability to read and understand the tax law. In other words, the student will understand how to go about the process of learning about tax law. This objective also requires the course to emphasize that income taxation is law within the context of accounting. This, in turn, makes discussion of legal cases and examination of basic legal principles necessary. Class discussion will focus on this objective.

Course Format:

The format for this course is different from that of most courses that you have taken before. First, there is no textbook. You will not have chapters to read. You will have a copy of my class notes. They represent all that I would say about the item being discussed. They are designed to explain the particular statutory provisions. You will need to use them in conjunction with the Internal Revenue Code [IRC] in order for it to make any sense. You will need to read both the IRC and the notes before you come to class.

Second, you will have problems to work in class. These problems are designed to help you better understand a topic. Sometimes they will provide additional knowledge that goes beyond the statutory language and the class notes. Consider these problems to be like examples in a textbook. The only difference is that we will analyze and think about them together in a group setting rather than read them in a book. In this way we can experience the thought process rather than focus on the bottom line solution. It is the thought process that is important to your success after graduation.

Third, I will not be a lecturer. Class is a time for you to work with your peers and your instructor, as we all struggle to better understand the material. In this regard, we are full partners in the learning process. Knowledge is currently expanding many times faster than it ever has in the history of the world. As a result many futurists predict that each of you will become obsolete three to six times during your working life. You simply will not be able to go back to school and retool that many times. As a result you must learn to learn. This is the big topic in education these days. Universities cannot be content with the dissemination of knowledge. Sometimes this knowledge is obsolete before you graduate [i.e., What if Congress completely rewrites the tax law next year?]. What must be taught is the ability to acquire knowledge. This will be the focus of the class meetings. Unfortunately, this creates a dilemma for the instructor. Simply stated, if I do my job you will all learn to learn [believe it or not that will happen, at least to those who attend class]. If that happens everyone should get an "A." Fortunately [??], the expectations of the accounting profession provides accounting instructors with a mechanism to avoid this dilemma. The CPA exam requires some actual knowledge at a given point in time even if that knowledge may become obsolete rather quickly [Required continuing education, in theory, handles the obsolescence problem]. Therefore, the class time will be spent learning how to learn but the expectation is that you will actually learn something that will be tested on the examinations. And that "something" is the technical material that you need to know in order to be an entry-level professional in accounting as well as to pass the CPA exam. The grade then will reflect how well you have learned the technical tax law that we will use as the vehicle by which we explore the really important thing which is learning how to learn about tax law and its relevance to accounting practice.

What is learning?

Learning may consist of acquiring the skill to perform a task such as walking, riding a bicycle, hitting a baseball, playing a musical instrument, shooting a basketball, and woodworking. Learning may also consist of attaining factual knowledge and/or the ability to apply factual knowledge to new problems or situations such as using phonics in order to read and using the multiplication tables in order to multiply or divide. Much learning may involve some combination of these things such as sewing, playing a game like basketball, volleyball, or football, building a cabinet, and cooking a gourmet dinner.

Why do you learn?

You have been learning since birth. As an infant you learned to talk and to walk. As a child your life was full of learning. Your vocabulary expanded. You learned to swim, to read, to write, to draw, to cut paper and countless other amazing things. As you got older you learned to ride a bicycle, you may have learned to play a sport or a musical instrument, and you learned to drive. You might have learned because you were curious about how something works, because you wanted to be like an older sibling, or because of countless other reasons. You are still learning and you will learn all of your life.
How do you learn?

How you learn probably depends on the particular situation. If you are acquiring the skill to perform a task someone probably shows you how to do the task. After you know the correct procedures, your mentor will probably observe you performing the task. Initially, your mentor may make suggestions and correct your mistakes. As you get more comfortable with the task the corrections will be fewer and the suggestions may involve things to increase your efficiency and to do more sophisticated operations that are related to your task. If you are acquiring factual knowledge and/or the ability to apply factual knowledge to new problems or situations you may use many mental processes including:

1. Memorization of information.
2. Reclassification and categorization of factual knowledge.
3. Relating new facts to known facts.
4. Periodic restructuring or reorganizing of known facts.
5. Practice application of factual knowledge to problem situations with positive and negative feedback.

No matter which mental processes you use you should recognize that "effective" acquisition of factual knowledge is more that rote memory of facts. This is because knowing factual knowledge is not very useful unless you can apply that knowledge to new situations as they arise. Therefore, for Tax 5025 you must completely understand the fundamental principles, rules, and concepts that make up the body of tax law relating to gross income, deductions, and tax computation including the interrelationships of these items.

Regardless of what you are learning or how you are learning you should recognize that real emotions are associated with the learning process. It is full of highs as you master something as well as lows as you realize you just might not be good at something. If you have ever had the task of babysitting an infant you know that initial learning can be frustrating even at that age. A baby's first effort at communication is crying. You know the baby is unhappy but he/she can't tell you why. You may try feeding the baby. If the baby cries louder you know he/she is frustrated because you did not understand the cause of his/her unhappiness. You then try something else to meet the baby's needs. As the baby learns to talk he/she can tell you about the particular needs and that particular source of frustration disappears.

Many of the emotions associated with learning are affected by your attitude. Why are you learning? Are you learning because someone tells you that you have to learn or are you learning because you are interested in the topic. Think back to when you had to learn the multiplication tables. You were successful in doing this or you wouldn't be sitting where you are, but what did it feel like? Did you and your friends talk for hours on end about how exciting it was going to be to learn this material? Was the learning process easy or hard? Compare those emotions to the emotions associated with learning to drive. Did you want to learn to drive? Did you anxiously wait for the moment when you could learn to drive? Was that learning process easy or hard? Assuming that different emotions accompanied these two learning processes, why was that the case?

Why are you in the tax class? Do you know what you want to learn? Have you anxiously anticipated being here? The eminent jurist, Judge Learned Hand, who in sharing his great legalistic insight concerning the Internal Revenue Code with others, was once heard to remark:

"The words of the Internal Revenue Code merely dance before my eyes in a meaningless procession: rule upon rule, exception upon exception, cross-reference to cross-reference until my head is spinning - couched in abstract terms that appear to offer no handle to seize hold of. They leave in my mind only a confused sense of some vitally important, yet successfully concealed, purpose which it is my duty to extract, but which is within my power to interpret, if at all, only after the most inordinate expenditure of time." (Emphasis added)

What does this insight tell you? This judge devoted his entire working life to the study of law and he was known as one of the best legal minds of his day. With this in mind, are you likely to experience frustration in this course? Are you likely to experience discouragement? How are you going to react? Can you affect your emotions?

Sometimes anger and fear of failure are useful emotions. Michael Jordan frequently says that he would never have become the player that he is if he had not been cut from his high school basketball team [What do you think that coach is doing now?]. Jordan says that every time he walks on the floor he thinks about and is afraid of failing. He says that fear makes him angry enough to practice so hard that he knows he cannot possibly fail. He says that no matter how much success he has had these emotions will not go away and that it was this pressure that led to his early retirement. Further, by failing at baseball he thinks that he can now accept failure at basketball and this helps relieve the pressure. All of these insights represent Jordan's view of learning.

Understanding the learning process can also help deal with the emotions that are associated with learning. No matter what you are trying to learn, the learning process can be divided into four segments:

1. There is an understanding phase where you are trying to grasp the correct way of performing a task or attempting to understand the factual knowledge that you are trying to learn.
2. There is an instructional phase. At this point you know the basics but you still make mistakes that have to be corrected. Everything looks and feels awkward because you have to think about what you are doing and you are
being corrected as you go. You are very conscience of your uncertainty and your mistakes.

3. There is a practice phase where you know the correct way to perform a task but you have to really concentrate in order to do everything correctly. Everything is still awkward because of the need to think through every step. If you are dealing with factual knowledge, you understand the factual knowledge but you can't remember it all so you are constantly having to refer to written materials and/or having to seek the advice of your mentors. Your technique or understanding may have to be corrected, as you become more proficient.

4. Finally, there is the fluid or expert stage. Here you are a master of the task or the knowledge. You use it almost without consciously thinking about it. The correct way to perform the task or the knowledge is embedded in you and part of your very being. It is at your fingertips and you use it when necessary without even being aware that you are using it.

Very different emotions are associated with each of these stages. What are they? You can expect to experience these emotions in this course. As frustration occurs are you going to quit? Are you going to react with determination or maybe even with the stubbornness of a Michael Jordan? Are you willing to stick with something long enough to see some progress? Can you get excited when you finally see some progress? Do you wonder what it feels like to know something that very few others really know? Can you anticipate the feeling of pride and satisfaction that you know that you will feel when you have mastered the material?

As you go through the course think about your emotions. Make notes about what YOU AS A UNIQUE INDIVIDUAL had to do in order to work through the four stages of learning that I described above [Note you will not get to the fourth stage on every code section but you should get there on some]. You should find that you will start to repeat the emotions, the procedures to deal with them, and the techniques for progressing through the four stages. As soon as you start seeing the repetition the "light will be on at the end of the tunnel." You will have learned how to learn and regardless of the grade received you can bask in the glow of knowing that you have prepared yourself for the future because your future is going to be the excitement and fun of real learning.

My Responsibilities and Your Responsibilities:

You have the responsibility to learn the material. No teacher can open up your head and pour knowledge in. It follows that I do not have the responsibility to insure that you know the material. You are mature individuals who are very close to entering a profession that demands self-discipline since you will be held to high standards. You should realize that the only thing that you have to sell is your knowledge. My responsibility, like that of your immediate superiors in your first job, is to be your mentor, coach, and partner in learning. My primary responsibility is to provide you with the opportunity to learn and develop your professional qualifications. I will assist you in your effort to learn by showing you how to organize the material; by explaining and clarifying basic concepts, rules, etc. including relationships; by illustrating the application of the fundamental knowledge that you acquire; and by providing historical perspective.

Your Peers:

Once you "enter the real world" you will find that your peers are one of the most important sources of information and support. You should begin to practice using this very important resource while in school. Just as different people approach problems differently, they also approach the process of learning differently. These different views, approaches, insights, and experiences can provide valuable feedback to you that can help you as you learn or try to solve problems. You will be divided into two people groups. Your partners should serve as a study partner. In addition, the work that we do in class will be done with your partner. Finally, all of the group assignments will be done in teams. PICK YOUR PARTNERS WISELY!

Communication by e-mail:

Since we are all partners in the learning process we may need to communicate outside of normal hours. My e-mail address is at the top of this syllabus. I would request that e-mail correspondence not contain numerous technical questions that I may have to type one-half page responses to each. I am a very slow typist and this becomes all consuming. When faced with this challenge I usually just delete the e-mail and beg your forgiveness.

Lab:

This course has a lab component. The lab will seek to accomplish two objectives. First, it will provide the opportunity for you to enhance your ability to read and understand the Internal Revenue Code. As part of this process you will explore some technical topics in greater depth without the pressure of a future examination question. You also will work with some of the source materials that you will learn to locate in this course and in the professional research course. Second you will learn some basic techniques for how to locate interpretive authority. What you learn here will be expanded upon in the professional research course. These two objective allows you to explore the learning how to learn approach with one of your older peers who has been through the process. This portion of the course will probably evolve as the course progresses.
Assignments:
The attached schedule lists the reading assignments due for each class meeting. The primary reading assignments are from the *Internal Revenue Code*. Supplemental reading of judicial opinions and class notes is also suggested. The class notes, and judicial opinions are contained in the packet of materials to be purchased at Target Copy Center.

Examinations:
A final examination will be given on the date indicated. The examination will present various fact situations and you will apply the skills **AND** technical knowledge that you have learned in Tax 5025 and 5027 in order to determine the tax consequences related to the fact situations. The final will be given in class.

Tax Return:
A corporate tax return will be assigned during the semester. More information will be provided later.

Grade Weighting for Written Assignments:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Projects and Tax Return</td>
<td>40.0%</td>
</tr>
<tr>
<td>Final Examination</td>
<td>60.0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>

[12-15 in GER 126 Periods 5th & 6th]

Final grades will be based on obtaining the following percentage of total course points: 90-100% = A; the A- and B+ grades are used to deal with borderline situations between the minimum A percentage and the maximum B percentage and consider the entire body of score inputs independent of each other; 80-85% = B; the B- and C+ grades are used to deal with borderline situations between the minimum B percentage and the maximum C percentage and consider the entire body of score inputs independent of each other; 65-79% = C; below 65% = D. The determination of the A- grade, the B+ grade, the B- grade, the C+ grade, and the C grade may reflect a course curve.

Grade Values: The grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, A- = 3.67, B+ = 3.33, B = 3.0, B- = 2.67, C+ = 2.33, C = 2.0, C- = 1.67, D+ = 1.33, D = 1.0, D- = .67, E = 0.0. For more information visit: [https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx](https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx)

Administrative Information:

1. All elections of the Satisfactory-Unsatisfactory grade option must be made by the deadline specified in the catalog.
2. The drop policy for the course will be that outlined in the University of Florida Graduate Catalog.
3. The prerequisite for this course is completion of Tax 5025 with a passing grade. If you do not meet the prerequisites for any accounting course you should not attempt to take it. The records of each student will be checked later in the term and when a student has not satisfied the necessary prerequisites, he or she will be administratively dropped, without recourse, from the class.
4. University policy prohibits food or drink in the classroom.
5. The Assistant Director of the Fisher School of Accounting is John Laibson, GER 217, 273-0200 and the Director of the Fisher School of Accounting is Dr. Gary McGill, GER 210, 273-0200. Under University policy any problems between a student and a course instructor, which remain unresolved after consultation with the instructor, may be discussed first with Mr. Laibson and then with Professor McGill. Also, all English language fluency and similar problems should be brought to the attention of Mr. Laibson.
6. A make-up exam will be given when the student has a valid verifiable reason for not taking the exam during the scheduled time. Barring a documented emergency, the request must be made a minimum of ten days prior to the scheduled exam. Exceptions are made if the policy conflicts with UF attendance requirements. More detail on acceptable reasons for absence and UF policies on attendance are found at: [https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx](https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx)
7. **DISABILITIES**: Students requesting classroom accommodations must first register with the Dean of Students Office. Support services for students with disabilities are coordinated by the Disability Resource Center in the Dean of Students Office. All support services provided for University of Florida students are individualized to meet the needs of students with disabilities. To obtain individual support services, each student must meet with one of the support coordinators in the Disability Resources Program and collaboratively develop appropriate support strategies. Appropriate documentation regarding the student's disability is necessary to obtain any reasonable accommodation or support service. The Dean of Students Office will provide documentation to the student who must then provide this documentation to the instructor a minimum of ten days prior to the requested accommodation.
8. Although attendance may not be taken at every class, students are expected to attend and participate in every class. Students should prepare for all classes even if they miss and are responsible for material covered in their absence. Students may not attend a class unless they are officially registered for the course. The Fisher School of Accounting does not approve requests to audit its courses. Students who do not attend at least one of the first two class meetings of a course or laboratory in which they are registered, and who have not contacted the School to indicate their intent, may be dropped from the course. The instructor adheres to all UF attendance polices.

9. Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at [https://evaluations.ufl.edu](https://evaluations.ufl.edu) Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at [https://evaluations.ufl.edu/results/](https://evaluations.ufl.edu/results/)

**Honesty:**

Accounting students through the Fisher School of Accounting Council developed the following "honor statement".

I promise to uphold the highest standards of honesty in my academic work. As a student in the Fisher School of Accounting, I will adhere to All University guidelines of academic honesty, which prohibit cheating in any form. I understand that "cheating" includes, but is not limited to, the giving or taking of any information or material of academic work considered in the determination of a course grade. I also understand the "giving" of information includes, but is not limited to, allowing another student to use or copy my classwork or giving answers to exam questions either when the exam is being given or after having taken the exam. Further, the "taking" of information includes, but is not limited to, copying classwork from another student, looking at another student's paper during an exam, or working together on take-home assignments or tests when not specifically permitted by the teacher. Finally, I agree that my fellow student's academic honesty is as important as my own and I will not ignore any incidents of cheating that I should become aware of. I understand that the Fisher School of Accounting expects its students to be honest in all of their academic work. I agree to adhere to this commitment to academic honesty, and I understand that my failure to comply with this commitment may result in disciplinary action.
<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPICS</th>
<th>CASE ASSIGNMENTS</th>
<th>CODE SECTIONS</th>
<th>PROBLEMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-26</td>
<td>Introduction and Overview</td>
<td>None</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>10-27</td>
<td>Introduction to Property Transactions</td>
<td>None</td>
<td>1001(a), (b), (c)</td>
<td>Handout Problem 1</td>
</tr>
<tr>
<td>11-1</td>
<td>Determination of Gain or Loss</td>
<td>Crane v. Commissioner</td>
<td>1011; 1012; 1014(a); 1015(a), (d)(1)(A), (d)(6); 1016(a)(1), (a)(2); 1017(a); 1019(a)</td>
<td>Handout Problem 1</td>
</tr>
<tr>
<td>11-3</td>
<td>Losses</td>
<td>None</td>
<td>165(a), (b), (c), (d), (e), (f), (g)(1), (g)(2), (h)(1), (i); 267(a)(1), (d); 269; 273; 280B; 1091</td>
<td>Handout Problem 2</td>
</tr>
<tr>
<td>11-8</td>
<td>Depreciation and Amortization</td>
<td>None</td>
<td>167(a), (b), (c); 168(a), (b), (c), (d), (e), (f), (g), (h); 179 Scan: 169(a), (d); 171; 178; 186; 194; 195; 197</td>
<td>Handout Problem 2</td>
</tr>
<tr>
<td>11-10</td>
<td>Introduction to Nonrecognition and Characterization; Nontaxable Transactions</td>
<td>None</td>
<td>1031(a), (b), (c), (d)</td>
<td>Handout Problem 3</td>
</tr>
<tr>
<td>11-17</td>
<td>Nontaxable Transactions [cont.]</td>
<td>None</td>
<td>1033(a)(2), (b), (g)(1), (g)(2); 121(a), (b) Scan: 1032(a); 1035(a); 1036(a); 1038(a); 1041(a); 1042(a)</td>
<td>Handout Problem 3</td>
</tr>
<tr>
<td>11-22</td>
<td>Nontaxable Transactions [cont.]; Mechanics of Capital Gains and Losses</td>
<td>None</td>
<td>1221(a); 1222; 1223(1)(2); 1201; 1(h); 1211; 1212(a)(1)(A), (b); 165(f)</td>
<td>Handout Problem 3</td>
</tr>
<tr>
<td>11-29</td>
<td>Nontaxable Transactions [cont.]; Mechanics of Capital Gains and Losses</td>
<td>Arrowsmith v. Commissioner</td>
<td>1221(a); 1222; 1223(1)(2); 1201; 1(h); 1211; 1212(a)(1)(A), (b); 165(f)</td>
<td>Handout Problem 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Lab Case</td>
</tr>
<tr>
<td>12-1</td>
<td>Basic Tax Computation: Individuals and Corporations; Special Methods for Computing Taxes; Tax Credits</td>
<td>None</td>
<td>62; 63; 151; 152; 67; 68; 1; 11; Scan: 55-59; 21; 22; 24; 25A; 29; 30; 31; 32; 38; 40; 41; 42; 48(a)</td>
<td>Lab Case</td>
</tr>
<tr>
<td>12-6</td>
<td>Special Characterization Rules</td>
<td>None</td>
<td>1231; 1245; 1250; 291(a); 165(h)(2), (h)(3) Scan: 1235(a); 1253(a); 1239(a); 1256(a), (b); 1236(a); 1237(a); 402(a)(2); 166(d); 165(g); 1233(a); 1234(a)</td>
<td>Handout Problem 6</td>
</tr>
<tr>
<td>12-8</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-14 or 12-16</td>
<td>Final – Regular Class Time</td>
<td>None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
TAX 5027
Introduction to Federal Income Taxation
Lab Information
Fall 2016

Contact Information:

TA: Rebecca Lopez

Email address: rebeccamlopez@ufl.edu

TA Office Hours: Wednesdays 11:00 AM – 1:00 PM

Class Information for Friday Labs:
Section 03FD Periods 5-6 (11:45 AM – 1:40 PM) – GER 126

<table>
<thead>
<tr>
<th>Date</th>
<th>Lab</th>
<th>Tentative Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-28</td>
<td>1</td>
<td>Accessing RIA – Introduction; Approaches</td>
</tr>
<tr>
<td>11-4</td>
<td>2</td>
<td>Accessing RIA – Approaches</td>
</tr>
<tr>
<td>11-18</td>
<td>3</td>
<td>Make-up 11-22 Class – 3 hours</td>
</tr>
<tr>
<td>12-2</td>
<td>4</td>
<td>Make up classes on 11-29 and 12-1 4 hours</td>
</tr>
</tbody>
</table>