

## *Online/Blended Course Syllabus*

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### **Course Information**

*Course Number/Section* ACCT 6356.0W1  
*Course Title* Tax Research  
*Term* Summer 2016

### **Professor Contact Information**

*Professor* John Gamino  
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*Office Location* JSOM 3.616  
*Online Office Hours* Tuesdays & Thursdays, 4-5:00 p.m.; Wednesdays, 5-7:00 p.m., and/or as announced.

### **Course Pre-requisites, Co-requisites, and/or Other Restrictions**

ACCT 3350 or 6350 (or equivalent).

### **Course Description**

Identification and evaluation of legal authorities applicable to tax issues for individual and business taxpayers. The course emphasizes practice in applying research techniques for tax planning, compliance, and controversy scenarios commonly encountered by CPAs.

### **Student Learning Objectives/Outcomes**

The purpose of this course is to supplement each student's mastery of substantive tax principles as developed elsewhere with a corresponding grasp of tax research sources and techniques. Skills in issue identification, in factual due diligence, and in analytical reasoning will be developed.

Students will become familiar with the hierarchy of tax authorities and will practice discernment with respect to various regulatory, administrative, and judicial sources. In addition, students will learn the role and proper use of secondary-source materials.

Finally, students will practice the written articulation of their researched conclusions with full regard to ethical parameters, the section 7525 privilege, and other aspects of professional responsibility in tax practice.

### **Required Textbooks and Materials**

#### *Required Texts*

Gardner, Stewart, & Worsham, Tax Research Techniques (AICPA, 10<sup>th</sup> Ed. 2015)  
Trade Paperback, AICPA Product No. PTX1501P  
eBook, AICPA Product No. PTX1501E

#### *Required Materials*

AICPA, Statements on Standards for Tax Services (posted and available online)  
Treasury Department Circular 230 (Rev. 6-2014) (posted and available online)  
(Additional materials will be posted and announced.)

The textbook can be ordered online through Off-Campus Books <http://www.offcampusbooks.com> or the UT Dallas Bookstore <http://www.bkstr.com/texasatdallasstore/home>. They are also available in stock at both bookstores.

### **Technical Requirements**

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements <http://www.utdallas.edu/elearning/students/getting-started.html#techreqs> on the Getting Started with eLearning webpage <http://www.utdallas.edu/elearning/students/getting-started.html>.

### **Course Access and Navigation**

The course can be accessed using the UT Dallas NetID account at: <https://elearning.utdallas.edu>. Please see the course access and navigation <http://www.utdallas.edu/elearning/students/getting-started.html#courseaccessandnav> section of the site for more information.

To become familiar with the eLearning tool, please see the Student eLearning Tutorials <http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html>.

UT Dallas provides eLearning technical support 24 hours a day/7 days a week. The eLearning Support Center <http://www.utdallas.edu/elearninghelp> services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

### **Communication**

This course utilizes online tools for interaction and communication. Some external communication tools such as regular e-mail and a web conferencing tool may also be used during the semester. For more details, please visit the eLearning Tutorials webpage <http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html> for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances.

### **Distance Learning Student Resources**

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the eLearning Current Students page <http://www.utdallas.edu/elearning/students/cstudents.htm> for details.

### **Server Unavailability or Other Technical Difficulties**

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online eLearning Help Desk <http://www.utdallas.edu/elearninghelp>. The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

**Assignments & Academic Calendar** (See explanatory comments following this grid.)

UNIT/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
0 On or before 5/23	Course access and self-orientation; syllabus review; purchase of textbook  <u>Introductory Lecture</u> : Course Overview; Syllabus Review		N/A	N/A
1 5/23 – 5/27	<u>Lecture 1a</u> : Tax Research in Perspective  <u>Lecture 1b</u> : The Meaning of “Tax Authority”	Ch. 1, Tax Research in Perspective  Reg. 1.6662-4	N/A	N/A
2 5/30 – 6/3	<u>Lecture 2a</u> : The Critical Role of Facts  <u>Lecture 2b</u> : The United States Tax Court  <u>Lecture 2c</u> : Assignment 1	Ch. 2, The Critical Role of Facts	Assignment 1 (Tax Court)	6/2
3 6/6 – 6/10	<u>Lecture 3a</u> : The Elusive Nature of Tax Questions  <u>Lecture 3b</u> : The Internal Revenue Code  <u>Lecture 3c</u> : Assignment 2	Ch. 3, The Elusive Nature of Tax Questions	Assignment 2 (Internal Revenue Code)	6/9
4 6/13 – 6/17	<u>Lecture 4a</u> : Identifying Appropriate Authority  <u>Lecture 4b</u> : Treasury (IRS) Regulations  <u>Lecture 4c</u> : Using Checkpoint  <u>Lecture 4d</u> : Assignment 3	Ch. 4, Identifying Appropriate Authority	Assignment 3 (Regulations)	6/16
5 6/20 – 6/24	<u>Lecture 5a</u> : Locating Appropriate Authority  <u>Lecture 5b</u> : IRS Administrative Guidance  <u>Lecture 5c</u> : Using LexisNexis  <u>Lecture 5d</u> : Assignment 4	Ch. 5, Locating Appropriate Authority	Assignment 4 (Administrative Guidance)	6/23

6 6/27 – 7/1	<u>Lecture 6a</u> : Assessing and Applying Authority  <u>Lecture 6b</u> : Using Secondary Sources – Treatises, Journals, misc. internet resources  <u>Lecture 6c</u> : Assignment 5	Ch. 6, Assessing and Applying Authority	Assignment 5 (Secondary Sources)	6/30
7 7/4 – 7/8	<u>Lecture 7a</u> : Communicating Tax Research  <u>Lecture 7b</u> : Assignment 6	Ch. 7, Communicating Tax Research	Assignment 6 (Combined Sources)	7/7
8 7/11 – 7/15	<u>Lecture 8a</u> : Research Methodology for Tax Planning  <u>Lecture 8b</u> : Assignment 7	Ch. 9, Research Methodology for Tax Planning; AICPA SSTS & Circular 230	Assignment 7 (Combined Sources)	7/14
9 7/18 – 7/22	<u>Lecture 9a</u> : Tax Controversy Work 1 – IRS Audits  <u>Lecture 9b</u> : Research Project 1 – File Memorandum	IRC § 7602, etc.	<b>File Memorandum</b>	7/21
10 7/25 – 7/29	<u>Lecture 10a</u> : Tax Controversy Work 2 – IRS Appeals  <u>Lecture 10b</u> : Research Project 2 – Protest	IRC § 7525, etc.	<b>Protest</b>	7/28
11 8/1 – 8/4	<u>Lecture 11</u> : Review for Final Exam	N/A	<b>FINAL EXAM</b>	5:00 p.m. 8/3 through 8:00 p.m. 8/4

### Weekly Assignments

The seven research assignments in this course generally will progress through the semester from easier to more challenging. Each will consist of ten (10) items to be researched, the intended responses (i) just such a citation to the correct authority or (ii) a citation to the correct authority plus a very brief verbal responsive annotation. All citations must be in correct format for full credit. For example:

Item: Does the Internal Revenue Code include a general definition of “gross income”?

Answer: Yes; IRC § 61(a).

Item: In what case did the United States Supreme Court explain how to distinguish between (i) a tax-free “gift” within the meaning of § 102(a) and (ii) a gratuitous transfer resembling a gift but which is taxable to the recipient?

Answer: *Commissioner v. Duberstein*, 363 U.S. 278 (1960).

Many or most such items will relate to material commonly covered in ACCT 6350 Fundamentals of Taxation I, ACCT 6353 Fundamentals of Taxation II, or equivalent courses taken at the under-

graduate level or elsewhere. Other assignments will relate to the procedural or ethical aspects of representing taxpayers before the IRS.

Weekly assignments will be scored on the basis of the number of correct responses, as follows:

- 10 correct responses = 5 points
- 9 correct responses = 5 points
- 8 correct responses = 4 points
- 7 correct responses = 3 points
- 6 correct responses = 2 points
- 5 correct responses = 1 point

Less than five correct responses will result in no (zero) points earned. A correct response is one that is both (i) substantively correct and (ii) correct as a matter of citation style or format.

In the aggregate, weekly assignments will be worth a maximum of 35 points (35% of final grade). Weekly assignments must be submitted by e-mail by 7:00 p.m. on Thursdays regardless. See *Late Work*, below.

### **Research Projects**

The first research project will be a **file memorandum**, the traditional means of memorializing the results of tax research for the tax advisor's own files. File memoranda generally are not intended for or provided to clients, although they may and often do form the basis of formal tax opinions or other written communications to clients or to the IRS. A file memorandum generally is written objectively—i.e., not as an advocacy piece, but as an even-handed assessment of all authorities relevant to given issue whether favoring the taxpayer-client or the IRS. A file memorandum essentially amounts to work-product documentation of the process by which a CPA firm arrives at its ultimate conclusions or recommendations regarding clients' tax issues. The file memorandum will be worth 15 points (15% of final grade).

The second research project will be a **protest**, the standard-form communication conveying disagreement with unfavorable audit results and defending the audited tax return as filed. A protest is the work of an accountant in the role of advocate on behalf of a client. Importantly, all relevant facts are completed and fixed, one of a number of differences between a "closed-fact" case and a planning memorandum in which hypothetical or optional factual or transactional scenarios are analyzed. A protest is directed to the Internal Revenue Service (IRS). The protest also will be worth 20 points (20% of final grade).

These written assignments must be submitted via e-mail by 7:00 p.m. on the designated dates. See *Late Work*, below.

### **Grading Policy**

Each student will earn a final letter grade for this course based on the aggregate of (i) seven weekly research assignment scores (up to 35 points), (ii) two research project scores (up to 35 points), and (iii) the final exam score (up to 30 points). The highest achievable score for the course is 100.

All weekly assignments and both research projects must be completed individually. There are no group or team projects in this course. All submitted work must include an affirmation that the assignment or project was done by that student alone and without consulting with any other person. Attestation that all work was done individually must be included in the transmittal e-mail for all submitted work as follows:

*I researched this [assignment or project] and prepared the attached without discussing the substance of it with any other person.*

The only exception to this rule is that students are permitted to visit and consult with the JSOM Business Communications Center with respect to the File Memorandum and Protest projects.

The Final Exam in this course generally (but not necessarily) will be in multiple-choice format. There will be 30 questions worth one (1) point each (30% of final grade).

Curve, Rounding In the event that the highest numeric score achieved by any student in the class is less than 100, all final scores will be curved against that highest score in order to determine each student's final score on a percentage basis. **Example:** your final numeric score = 88; class high score = 98;  $88/98 = 89.8$ , rounded to 90 (.50 or higher rounded up to the next whole point, .4999 or lower rounded down). **Note:** This curve will not involve a denominator of less than 95 regardless of what the class-high score may be.

Final Grades Each student's final letter grade for the course, based on her or his final (curved) numeric score, will be determined using the following scale:

Score	Grade
93-100	A
90-92	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
70-76	C
Less than 70	F

## Course Policies

### *Make-up exams*

Only in the rarest of verifiable circumstances and in the instructor's sole discretion will a student be allowed to take the final exam at a time other than within the indicated testing window.

### *Extra Credit*

There are no extra credit opportunities in this course.

### *Late Work*

There is an automatic 50% point deduction (one-half of the number of points otherwise earned) applied to work submitted after the stated deadline. In the event that the number of points otherwise earned is an odd number (e.g., 5), the reduced score will be round up to the nearest whole point (e.g., from  $2\frac{1}{2}$  to 3).

### *Special Assignments*

There are no "special assignments" as such.

### *Class Participation*

Students are required to login regularly to the online (eLearning) class site. The instructor will use the tracking feature in eLearning to monitor student activity. Students who may, from time to time, be unclear as to any aspect of either a weekly research assignment or a research project should contact me for clarification (e-mail generally best).

## **UT Dallas Syllabus Policies and Procedures**

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

***The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.***

## Appendix: Selected Online Resources

### Federal

Internal Revenue Code	:	<a href="http://uscode.house.gov">http://uscode.house.gov</a> [Title 26]
Federal Tax Regulations	:	<a href="http://www.ecfr.gov">www.ecfr.gov</a> [Title 26]
Internal Revenue Service	:	<a href="http://www.irs.gov">www.irs.gov</a>
House Ways & Means Comm.	:	<a href="http://waysandmeans.house.gov">http://waysandmeans.house.gov</a>
Senate Finance Comm.	:	<a href="http://www.finance.senate.gov">www.finance.senate.gov</a>
Joint Committee on Taxation	:	<a href="http://www.jct.gov">www.jct.gov</a>
Library of Congress	:	<a href="http://www.congress.gov">www.congress.gov</a>
United States Supreme Court	:	<a href="http://www.supremecourt.gov">www.supremecourt.gov</a>
United States Tax Court	:	<a href="http://ustaxcourt.gov">http://ustaxcourt.gov</a>
TIGTA (Treasury Inspector General for Tax Administration)	:	<a href="http://www.treasury.gov/tigta">www.treasury.gov/tigta</a>
GAO (Government Account- ability Office)	:	<a href="http://www.gao.gov">www.gao.gov</a>

### State (Texas)

Comptroller of Public Accounts	:	<a href="http://www.window.state.tx.us">www.window.state.tx.us</a>
STAR System	:	<a href="http://cpastar2.cpa.state.tx.us">http://cpastar2.cpa.state.tx.us</a>
Texas Constitution and Statutes	:	<a href="http://www.statutes.legis.state.tx.us">www.statutes.legis.state.tx.us</a>
Texas Legislature	:	<a href="http://www.capitol.state.tx.us">www.capitol.state.tx.us</a>

### Professional & Trade Associations, NGOs, Blogs, etc.

AICPA Tax Section	:	<a href="http://www.aicpa.org/InterestAreas/Tax">www.aicpa.org/InterestAreas/Tax</a>
SCOTUSblog	:	<a href="http://www.scotusblog.com">www.scotusblog.com</a>
Tax Executives Institute	:	<a href="http://www.tei.org">www.tei.org</a>
Tax Foundation	:	<a href="http://taxfoundation.org">http://taxfoundation.org</a>
Tax Policy Center	:	<a href="http://www.taxpolicycenter.org">www.taxpolicycenter.org</a>
Texas Society of CPAs	:	<a href="http://www.tscpa.org">www.tscpa.org</a>