



Course ACCT 6356.501, Tax Research
Professor John Gamino
Term Fall 2016
Meetings Thursdays, 7–9:45 p.m., JSOM 1.110

Professor's Contact Information

Phone (972) 883-5997, but e-mail is the best way to reach me.

Office Location JSOM 3.616

Email Address john.gamino@utdallas.edu (Be sure to include the course and section number in addition to your full name in all communications.)

Office Hours Th, 2–6:30 p.m., or by appointment.

General Course Information

Pre-requisites, Co-requisites ACCT 3350 or 6350 (or equivalent).

Course Description Identification and evaluation of legal authorities applicable to tax issues for individual and business taxpayers. Application of research in tax planning and administrative procedures in tax practice, emphasizing the structure of the Internal Revenue Service and its impact on practitioners.

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.

Learning Outcomes 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. Students will learn and practice the skill of locating tax authorities using online resources including, but not limited to, commercial tax research databases.

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.

Gardner, et al., Tax Research Techniques (AICPA 10th Ed.)

Required Text & Materials Treasury Department Circular 230 (Rev. 6-2014) (available online)

NOTE: Additional required reading for each class session after the first will be distributed or posted in eLearning.

Course Overview

Each student should understand that this is a time-intensive course. Self-study accompanied by actual research and writing practice are the critical learning mechanisms. By contrast, classroom time is to provide direction and support, to clarify the results of independent work, and to refine and sharpen understanding through the testing and exchange of ideas.

NOTE: This pro forma schedule is subject to adjustment as the semester progresses.

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| Session 1 | Course Overview; Overview of Tax Research Databases |
| Session 2 | Tax Research in Perspective; The Critical Role of Facts <u>Reading:</u> Chapters 1, 2 |
| Session 3 | The Critical Role of Facts (cont'd); The Elusive Nature of Tax Questions <u>Reading:</u> Chapters 2, 3 |
| Session 4 | The Elusive Nature of Tax Questions (cont'd); Identifying Appropriate Authority—The Internal Revenue Code <u>Reading:</u> Chapters 3, 4 |
| Session 5 | Identifying Appropriate Authority—Administrative Law <u>Reading:</u> Chapter 4 |
| Session 6 | Identifying Appropriate Authority—Judicial Interpretations <u>Reading:</u> Chapter 4 |
| Session 7 | Identifying Appropriate Authority—Treatises, Editorial Information <u>Reading:</u> Chapter 4 |
| Session 8 | Locating Appropriate Authority <u>Reading:</u> Chapter 5 |
| Session 9 | Assessing and Applying Authority <u>Reading:</u> Chapter 6 |
| Session 10 | Communicating Tax Research <u>Reading:</u> Chapter 7 |
| Session 11 | Research Methodology for Tax Planning <u>Reading:</u> Chapter 9 |
| Session 12 | Research Methodology for Tax Planning (cont'd) <u>Reading:</u> Chapter 9 |
| Session 13 | File Memorandum Due (No Class) |
| Session 14 | Review for Final Exam, etc. <u>Reading:</u> (As Posted) |

I. QUIZZES

Each regular class session after the first will begin with a quiz covering the reading assignment for that session. Each quiz will consist of twelve (12) question—multiple choice, “fill in the blank,” short answer, or other form.

Scoring:

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

Less than six correct responses will result in no (zero) points earned.

As planned, these quizzes, in the aggregate, will be worth a maximum of 55 points (55% of final grade) – i.e., 11 quizzes x 5 points (maximum) = 55.

There will be no “make-ups” for missed quizzes. Instead and if and only if a student misses no more than two quizzes over the course of the semester, the average score for taken quizzes will serve as the basis for extrapolating a total “quiz score” for the course.

For example:

- Step 1: nine quizzes taken with scores of 5, 4, 5, 3, 4, 5, 5, 5, 4 = 89% average;
- Step 2: 55 x 89% = 49 points.

NOTE: Any student missing more than two quizzes will simply have to live with the total of her or his scores for quizzes actually taken. For example: Same as above except that the student also misses the last-listed quiz. That student’s total “quiz score” for the course will be 36 points.

II. RESEARCH PROJECT

The major research project for this course—to be completed by each student working alone—will be a **file memorandum**.

File memoranda are the method by which CPAs memorialize the results of their tax research for the firm’s own files. File memoranda generally are not intended for or provided to clients and may or may not be protected by the practitioner-client privilege (Code § 7525, a/k/a the “accountant-client privilege”). A file memorandum generally is written objectively—that is, not as an advocacy or persuasion piece but rather as an even-handed assessment of all authority relevant to a particular issue or set of facts. Thus, a file memorandum amounts to work-product documentation of the process by which a CPA arrives at her or his ultimate conclusions or recommendations regarding a client’s specific tax issue(s). The file memorandum will be worth 15 points (15% of final grade).

NOTE: The file memorandum must be submitted **via e-mail** no later than 9:45 p.m. on Thursday, November, 17th. Late submissions will earn a maximum of only eight (8) points.

Course Policies

| | <p>Each student will earn a final grade for this course based on the total of (i) quiz scores (up to 55 points), (ii) the research project (up to 15 points), and (iii) the final exam (as planned, up to 30 points). The highest achievable score for the course is 100.</p> <p><u>The research project must be completed individually.</u> There are <u>no</u> 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 (student or otherwise). Any consultation or collaboration with <u>any other person</u> prior to submission will be treated as a violation of section 49.10 of the Student Code of Conduct, http://policy.utdallas.edu/utdsp5003, reproduced below.</p> <p>The substantive details of the research project will be discussed in class and I will post or distribute a scoring rubric to guide you in your work.</p> <p>The <u>Final Exam</u> in this course generally (but not necessarily) will be multiple-choice. There will be 30 questions worth one (1) point each. This Exam is “closed book”—no notes or other “study aids” may be used. No electronic devices are allowed.</p> <p>Grading <u>Curve, Rounding</u> 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. <i>Example:</i> 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). <i>Note:</i> This curve will not involve a denominator of less than 95 regardless of what the class-high score may be.</p> <p><u>Final Grades</u> 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:</p> <table data-bbox="740 1335 1110 1650"> <tr> <th>Score</th><th>Grade</th></tr> <tr> <td>93-100</td><td>A</td></tr> <tr> <td>90-92</td><td>A-</td></tr> <tr> <td>87-89</td><td>B+</td></tr> <tr> <td>83-86</td><td>B</td></tr> <tr> <td>80-82</td><td>B-</td></tr> <tr> <td>77-79</td><td>C+</td></tr> <tr> <td>70-76</td><td>C</td></tr> <tr> <td>Less than 70</td><td>F</td></tr> </table> | 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 |
|---------------------|---|-------|-------|--------|---|-------|----|-------|----|-------|---|-------|----|-------|----|-------|---|--------------|---|
| Score | Grade | | | | | | | | | | | | | | | | | | |
| 93-100 | A | | | | | | | | | | | | | | | | | | |
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| 80-82 | B- | | | | | | | | | | | | | | | | | | |
| 77-79 | C+ | | | | | | | | | | | | | | | | | | |
| 70-76 | C | | | | | | | | | | | | | | | | | | |
| Less than 70 | F | | | | | | | | | | | | | | | | | | |
| Make-up Exam | (Only in extremely rare circumstances and in my sole discretion.) | | | | | | | | | | | | | | | | | | |
| Extra Credit | <u>No</u> “extra credit” opportunities will be available. | | | | | | | | | | | | | | | | | | |

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| Class Attendance | Attendance as such is neither recorded nor rewarded. Lack of attendance, however, predictably will have a seriously adverse impact on a student's final grade for the course. |
| Classroom Citizenship | Classroom sessions are conducted as business meetings. Any submission of work under a name other than a student's own is a violation of the Student Code of Conduct, as above, as is any communication between or among students during a quiz or the Final Exam (including "passive communication" in the form of allowing another student to observe your Exam or answer sheet). |
| UT Dallas Syllabus Policies and Procedures | <i>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.</i> |

Section 49.10: Code of Conduct

The University of Texas at Dallas has rules and regulations for the orderly and efficient conduct of their business, and each student is charged with notice knowledge of and compliance with the contents and provisions thereof.

Because the value of an academic degree depends on the absolute integrity and character of the student the university expects all students to maintain a high level of responsibility with respect to their behavior. As a member of the university community, it is imperative that a student maintain a high standard of individual responsibility and civility.

The dean may initiate disciplinary proceedings under Subchapter D against a student accused of a violation of the Code of Conduct upon complaint by a faculty member, a student or other source.

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Disciplinary action may be initiated for misconduct which includes:

- a. **Plagiarism:** The adoption or reproduction of ideas, words, statements, images or works of another as one's own or work offered for credit without appropriate attribution.
- b. **Cheating:** Includes but is not limited to the use or attempted use of unauthorized materials, information, or study aids in any academic exercise; the use of sources beyond those authorized by the instructor in completing any academic exercise or, engaging in any behavior specifically prohibited by the faculty member in the course syllabus or class discussion. Academic exercise includes all forms of work submitted for credit or hours.
- c. **Fabrication:** Falsification or creation of any information, data or citation in an academic exercise.
- d. **Collaboration and/or Collusion:** Seeking or providing aid to another student in completion of any assignment submitted for academic credit without explicit authorization from the faculty member.

Appendix: Selected Online Resources

Federal

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

State (Texas)

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|---|---|--|
| Comptroller of Public Accounts | : | www.window.state.tx.us |
| STAR (State Tax Automated Research System) | : | http://cpastar2.cpa.state.tx.us |
| Texas Constitution and Statutes | : | www.statutes.legis.state.tx.us |
| Texas Legislature | : | www.capitol.state.tx.us |

Professional & Trade Associations, NGOs, Blogs, etc.

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| AICPA Tax Section | : | www.aicpa.org/InterestAreas/Tax |
| Cato Institute | : | www.cato.org/research/tax-budget-policy |
| Citizens for Tax Justice | : | www.ctj.org |
| Council of State Governments | : | www.csg.org |
| Council on State Taxation | : | www.cost.org |

Federation of Tax Administrators : www.taxadmin.org/fta/default.html

Institute for Professionals in
Taxation : www.ipt.org

Mercatus Center : www.mercatus.org/research/tax-policy-0

Multistate Tax Commission : www.mtc.gov

National Conference of State
Legislatures : www.ncsl.org

National League of Cities : www.nlc.org

The Oyez Project : www.oyez.org

Pew Center on the States : <http://stateline.org>

SCOTUSblog (Supreme Court of
the United States Blog) : www.scotusblog.com

Tax Executives Institute : www.tei.org

Tax Foundation : <http://taxfoundation.org>

Tax Policy Center : www.taxpolicycenter.org

TaxProf Blog : www.taxprof.typepad.com

Tax Resources on the Web : <http://taxtopics.net>

Texas Society of CPAs : www.tscpa.org

Texas State & Local Tax Law Blog : www.txsaltlaw.com

TTARA (Texas Taxpayers and
Research Association) : www.ttara.org

U.S. Chamber of Commerce : www.uschamber.com/taxes