

Online/Blended Course Syllabus

Course Information

Course Number/Section ACCT 6356.0W1
Course Title Tax Research
Term Summer 2017

Professor Contact Information

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Online Office Hours Mondays, Tuesdays, & Thursdays, 2-5:00 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, 10th 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 6/1	Course access and self-orientation; syllabus review; purchase of textbook <u>Introductory Lecture</u> : Course Overview; Syllabus Review		N/A	N/A
1 6/5 – 6/8	<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 6/12 – 6/15	<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)	6/15
3 6/19 – 6/22	<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)	6/22
4 6/26 – 6/29	<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)	6/29
5 7/3 – 7/6	<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)	7/6

6 7/10 – 7/13	<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)	7/13
7 7/17 – 7/20	<u>Lecture 7a</u> : Communicating Tax Research <u>Lecture 7b</u> : Assignment 6	Ch. 7, Communicating Tax Research	Assignment 6 (Combined Sources)	7/20
8 7/24 – 7/27	<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)	7/27
9 7/31 – 8/3	<u>Lecture 9a</u> : Tax Controversy Work 1 – IRS Audits <u>Lecture 9b</u> : Research Project – File Memorandum 1	IRC § 7602, etc.	File Memorandum 1	8/3
10 8/7 – 8/10	<u>Lecture 10a</u> : Tax Controversy Work 2 – IRS Appeals <u>Lecture 10b</u> : Research Project – File Memorandum 2	IRC § 7525, etc.	File Memorandum 2	8/10

Weekly Assignments

The seven research assignments in this course generally will progress through the semester from easier to more challenging. Each will consist of eight (8) items to be researched, the intended responses either (i) simply a correctly-styled citation to the correct authority or (ii) a correctly-styled citation to the correct authority plus a very brief verbal response. **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 undergraduate 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:

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

Again, it is critical for each student to understand that a correct response is one that is **both (i) substantively correct and complete and (ii) correct as a matter of citation style.**

In the aggregate, weekly assignments will be worth a maximum of 56 points (56% of final grade). Weekly assignments must be submitted by e-mail no later than 7:00 p.m. on Thursday of each week unless prior arrangements have been made for late submission. See *Late Work*, below.

Research Projects (File Memoranda)

There are two required research projects in this course. Each will call for 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 arrives at her or his ultimate conclusions and recommendations regarding a client's tax issue(s).

Each of the two file memoranda will be worth 22 points (22% of final grade) and must be submitted via e-mail no later than 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 56 points) plus (ii) two research project (file memoranda) scores (up to 44 points together). 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, such as:

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

In this regard, please review section 49.10 of the UTD Code of Conduct, excerpted below (page 7).

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 two file memoranda.

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

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 unless a student has made explicit arrangements, documented by e-mail, for submitting work after the deadline. Extensions of time will not be granted routinely; rather, they will be granted for limited periods where, in my sole discretion, there is some very good reason for doing so. Otherwise, the 50% point-deduction for late work will be applied. In such cases and 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 2½ 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 be unclear as to any aspect of either a weekly research assignment or either of the two research projects should contact me for clarification by e-mail.

Note: I retain all e-mails and all submitted assignments and projects for at least one year following the end of the course.

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.

Because of its relevance and materiality to this course, please do read the following excerpt from the UTD Student Code of Conduct.

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.

Any behavior which may have been influenced by the use of drugs or alcoholic beverages shall not in any way limit the responsibility of the student for the consequences of his or her actions.

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

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)

Comptroller of Public Accounts	:	www.window.state.tx.us
STAR 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.

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