

**ACCT. 5310  
Tax Research  
Fall 2014**

**Instructor:** Teresa A. Lightner, Ph.D.  
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**Meeting Time & Days:** Wed. 2:00-4:50  
**Meeting Room:** BLB 270  
**Office Hours:** Wed. 1:00-2:00  
Tues. 5:00-6:20

**Text:**

Required: Federal Tax Research – Sawyers, Raabe, Wittenburg, & Gill. 10<sup>th</sup> Edition.

**Course Objectives:**

ACCT 5310 is a graduate tax course designed to teach the student the basics of Federal tax research. The objectives of the course are to: (1) examine the major sources of tax authority, (2) assess the appropriateness of the authoritative sources as applied to specific factual situations, and (3) communicate the results of tax research clearly and concisely to practitioners and clients involved in tax planning and decision-making.

**Tentative Letter Grade Cutoffs:**

**Grade**

A	100 % - 89.5%	D	69.4% - 59.5%
B	89.4% - 79.5%	F	59.4% & below
C	79.4% - 69.5%		

**Course Requirements:**

Exams	225 points
5 Individual RATs @ 20 points each	100 points
5 Group RATs @ 5 points each	25 points
4 Case problems	250 points
Financial Accounting cases	50 points
Issue ID/Planning Exercise (video)	50 points
Writing Skills – Self Test	25 points
Class & Group Participation	100 points
Optional final exam	<u>125 points</u>
Total Points	825 points (without final exam) 950 points (with final exam)

**Exams:**

Two examinations will be required this semester. The tentative dates for each exam are indicated in the attached class schedule. The first exam will cover the chapters we complete from the book. The second exam will be a research case that will be completed individually. There will also be an optional final exam. However, the final will only be optional for students that make above an 82% on the 2<sup>nd</sup> research case exam.

**Individual Readiness Assessment Tests:**

During the semester, there will be readiness assessment tests prior to the discussion of each chapter. These tests are meant to gauge an individual's self-study of the assigned material. The RATs will consist of multiple-choice/true-false questions on the current chapter.

**Group Readiness Assessment Tests:**

Each student will be randomly assigned to a group. After taking the individual readiness assessment test, all groups will prepare and submit an answer to the same readiness assessment test. Each individual in the group will receive the grade earned for the group response.

**Appeal:**

Groups who feel that their answer to a readiness assessment test was incorrectly graded may appeal that grade. The appeals process will occur after the group RAT has been completed. An appeal must be made on the day of the test and will not be permitted at a later date. A ruling on the appeal will follow no later than the next class session. The appeal should state the question, the given answer, and the reasons why it is an acceptable answer. Appeals should be in writing and may be submitted through e-mail.

**Group Assignments and Grading:**

In addition to the group RATs, you will be assigned to a group which will present 1 group research case and the Issue Identification/Planning Exercise using PowerPoint. Please note that all members of the group are expected to participate in the presentation. Since the group is designed to function as a unified body, everyone in the group will receive the same grade for each project. However, at the end of the semester, I will afford each individual the opportunity to evaluate the other members he/she has worked with during the semester. This will give me an opportunity to adjust the grades of non-performing group members. While I hope any group conflicts can be resolved within the group, if a major problem arises, please talk to me so I might help mitigate the problem.

Please note, collusion among groups for group assignments and between individuals for individual assignments will be construed as cheating. For each project, please attach a signed statement that the work submitted is solely your own and you have neither given nor received assistance. Projects without signed statements will not be graded.

Attach the following signed statement to group projects: **The attached work submitted is solely our own and we have neither given nor received assistance. Participating members include...** List all members and their signatures. On the group projects you must also write your contribution to the group project next to your name. Attach the following signed statement to individual projects: **The attached work submitted is solely my own and I have neither given nor received assistance.**

### **Freeloading:**

Individuals not adequately participating in the group cases and/or projects may be "fired" by a unanimous vote of the remaining members. The group must give me 72 hours written notice that they have fired an individual member. Group members that are "fired" must complete all remaining group assignments by themselves or I may require prior assignments to be completed again or a zero given for those assignments. The maximum number of points that can be obtained by a "fired" member is 90% of the total possible number of points for each assignment. A fired group member does not take part in group presentations.

### **Research Cases:**

The case studies allow you to apply your tax knowledge in a planning and research context. The cases are designed to enhance your critical thinking skills through the identification of tax and non-tax issues associated with individual tax issues and business formations and operations. These assignments may be letters to a client, memos to the file, or finding a solution to a problem. The case should outline not only the components of your research memorandum, but also the method in which you found your answer (showing of course all proper citation). Knowing how to find the answer is only one part of the problem. It is also essential that you be able to effectively communicate the results of research. Communication skills are necessary for a successful professional career in accounting. Therefore, in memoranda of research results, as in any professional communications, your grade will be lowered for any spelling, grammar, or punctuation errors.

### **Issue Identification/Planning Exercise (video):**

Each group will view a contemporary movie, summarize it, then identify as many tax issues as possible and explain why they are issues, labeling each issue with the appropriate Code Section (and stating why and how that Code Section applies). The group will also prepare a list of tax planning recommendations to accompany the issues.

**Assignments:**

Please see the COURSE CALENDAR section below for assignments. In the beginning, the homework assignments are long and the research assignments are shorter and simpler. The assignments gradually change in weight and difficulty so that by the end of the course you will have longer and more difficult research assignments but very few homework problems.

**Writing Skills – Self-Tests:**

Each student is to complete the lessons on writing skills and the related self-tests by Wednesday, September 5th. The lessons are on the Georgia State University Masters of Taxation website at: <http://www.gsu.edu/~accerl> (~accerl, in lower case!). This takes 5 to 10 hours to complete, so start now!

**Class Participation:**

My objective is to conduct class in a manner that facilitates discussion about the application of tax laws and tax planning. While my responsibility is to "teach" the class, I believe that learning is the responsibility of everyone in the class. It is far easier to learn through active participation, and I expect everyone to contribute to class discussion. I like class discussions to be interactive and informal. My hope is that by each of us contributing to the class discussions, a high level of understanding of the material may be achieved. Needless to say, you need to be present in class to participate. I will consider attendance, class and group participation, and professionalism when assigning a class participation grade to each student. Class and group participation will be gauged by my own self evaluation and a peer evaluation from your group members.

**Withdrawal Policy:**

November 3, 2014 is the last day to drop a course with an automatic grade of "W".

**Classroom Civility:**

Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to ensure that all students have the opportunity to gain from time spent in class students are prohibited from engaging in any form of distraction. Please turn all cell phones and beepers off prior to entering the classroom and refrain from reading newspapers and other materials once class starts. **I expect all hands to be off of the keyboard unless I've asked you to complete an assignment. Checking email and surfing the internet are not acceptable.** Inappropriate behavior in the classroom shall result, minimally in a request to leave the classroom.

**Americans with Disabilities Act**

The Department of Accounting, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you have an established disability as defined in the Americans with Disabilities Act and would like to request

accommodation, please present your written accommodation request during the first two weeks of the semester. My office hours and office number are shown on this syllabus.

**Academic Dishonesty:**

It is the aim of the faculty of University of North Texas to foster a spirit of complete honesty and a high standard of integrity. The attempt of students to present as their own any work that they have not honestly performed is regarded by the faculty and administration as a serious offense and renders the offenders liable to serious consequences, possibly suspension. **Any** incidence of cheating or plagiarism in this classroom will result in a grade of F for the course. There is information at the following website that further discusses academic integrity at UNT: <http://vpaa.unt.edu/academic-integrity.htm>

**Religious Holy Days:**

Any student who is absent from classes for the observance of a religious holy day will be allowed to make-up an examination or complete an assignment scheduled for that day within a reasonable time after the absence. Please check your calendars. Notification must be made in writing and delivered in person no later than the 15<sup>th</sup> class day of the semester.

## Tax Research Fall 2014 - Course Schedule

Date	Topic	Homework
8/27	RIA Introduction	
9/03	Ch. 1 Intro to Tax Practice and Ethics <b>RAT 1 &amp; 11 in class</b>	Writing Skills Test Due
	Ch. 11 Communicating Research Results	<b>Only read pp. 410-421</b>
9/10	Ch. 2 Tax Research Methodology <b>RAT 2 in class</b>	2,5,6,9,11,14,16,19,24,25,26,27,34,35, 36,41,42,43,53,54,59,62,64,65,68,69,71, 72,73,74,79,80,
	Ch. 6 Thomson Reuters Checkpoint <b>(pp. 192-217 only)</b>	11,12,14,15,27,60,62,67,75
9/17	Ch. 3 Constitutional & Legislative Sources <b>RAT 3 in class</b>	1,2,5,6,7,9,11,14,15,16,17,21,23,26,27, 28,29,31,36,40,41,42,50,51,52,64,81,82, 83,84,85,89,94,98,
	Ch. 6 Thomson Reuters Checkpoint <b>(pp. 218-226 only)</b>	19,20,21,22,23,24,37,38,39,41,43
9/24	Ch. 4 Admin. Regulations and Rulings <b>RAT 4 &amp; BNA in class</b>	1,4,5,7,9,14,15,16,17,18,20,22,25,28, 32,35,40,41,48,49,52,53,54,56,57,58, 59,60,61,62a,63a,65a,67a,68,70,73,77, 80,81,84,86,90,92
	BNA Portfolios (pp. 280-288 only)	BNA Rep. in class – Mark Braune
10/1	Ch. 5 Judicial Interpretations <b>RAT 5 in class</b>	2,4,7,8,9,10,11,12,13,16,17,18,19,20, 21,24,25,26,28,29,33,37,3,39,40,42,43, 44,45,46,47,48,51,57,58,62,63,65,67, 68,69,75,76,78,79,86,92
<b>10/8</b>	<b>Exam I</b>	
10/15	Research Assignment 1 Due	
10/22	Research Assignment 2 Due Chris Sundberg - Deloitte	
10/29	Financial Accounting Research Training <b>Research Assignment 3 Due by noon 10/29</b>	
11/05	Financial Accounting Research Training	
11/12	No assignment due for 11/12 Tax Research class.	

11/19	Research Assignment 4 Due
11/26	Exam II - Research Assignment 5 due
12/03	Issue ID/Planning Exercise Presentations
12/10	<b>Final Exam 2:00 class - 1:30-3:30</b>

\* Please note that the actual dates and coverage may vary from the above schedule. Any changes in assignments or due dates will be announced in class. It is the responsibility of each student to attend class and be aware of such changes.\*\*