FLORIDA ATLANTIC UNIVERSITY
SCHOOL OF BUSINESS
COLLEGE OF ACCOUNTING

TAX 6065-001 CRN 50051 Tax Research
SUMMER 2011 3 credits
BU 401 Wednesdays 06:30-09:40
Office Hours: Wednesdays 04:30-06:30

Instructor: Clint Tarkoe
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Telephone: 954-772-7189

Prerequisite: Graduate standing

Methods of researching tax problems and practical exercises in the uses of research tools in locating, understanding, and interpreting source materials.

Course Description and its Nature & Content
In this course, students will learn methods of researching tax problems and will gain experience through practical exercises in the uses of research tools in locating, understanding and interpreting source materials. The nature of this course is one of directed self-learning. We meet to receive and share direction on how to approach and solve tax research problems. We then practice what we have learned through extensive use of on-line resources and the preparation of reports to document our results. These exercises are structured as self-learning projects because each student must learn how to use the resources through trial and error, working online tutorials, and following directions we share in class. The content of this course focuses on what one needs to know to be an effective researcher: the standards of tax practice; sources of tax law; the relative importance of the sources of tax law; the evaluation and application of tax law; and the communication of tax research results. The goal of this course is to master the course objectives.

Course Objectives:
1. To understand the tax environment, e.g., the relationship between tax law and its administrative and judicial interpretations.
2. To understand the different forms of tax authority.
3. To obtain a working knowledge of some of the tools for conducting income tax research in order to find, interpret, and assess applicability of the tax law to specific situations.
4. To learn how to read a tax case.
5. To acquire experience communicating and advocating tax research findings; with an emphasis on the drafting file memos,
6. To obtain a basic knowledge of AICPA Standards of Tax Practice and rules of practice before the IRS (Circular 230).

Methods of Instruction: Class time will be used in the following ways:
1. Instructor’s coverage of subject matter, usually just for the first-third of each class, although on occasions it may extend longer.
2. In class discussions related to chapters and textbook problems.
3. Student demonstrations of research problems.
4. Practicing the writing of file memos and how to read tax cases.
5. Practicing how to read the Code, regulations, and cases.
6. Time will be reserved during each class to go over any work-related tax research issues that students may have. This is your opportunity to bring tax issues to class.

Some students may be familiar with the use of online tax services and some students may not. This course is designed to give you the opportunity to decide whether or not you need to attend a class for a particular week. Except for the weeks during which quizzes are given, it is entirely up to you to determine whether you will benefit from attending that week’s class.

**Keys to success in this class:**
1. Practice, practice, practice using the online the research materials. Tax research requires a lot of hands on experience. If you are not willing to the spend time on your own going online and exploring the various tax services, then this course is not for you.
2. Listen well and take notes.
3. Prepare. Reading assigned materials prior to class and reviewing them shortly after classes and lectures results in better comprehension of the course.
4. Ask Questions. If you do not understand how to construct a search, how to read a case, etc., then you should ask for clarification or assistance.
5. Learn to read the primary materials and do not rely on secondary (editorial) sources to tell you what the Code means.

**Textbook(s):**

Required:  
West’s Federal Tax Research -- Raabe, Wittenburg & Sanders (Ninth Edition)  

**COURSE CONTENT:**

The specific reading assignments, homework problems, important dates (including test dates, drop dates, etc.) are listed on the class schedule found on eCollege Course Companions.

Introduction to Tax Practice and Ethics  
Tax Research Methodology  
Constitutional and Legislative Sources  
Administrative Regulations  
Judicial Interpretations  
Commercial Tax Services  
Citators and Periodicals  
State Tax Services  
International Tax Services  
Tax Planning
Communicating Research Results

**Required:** FAU Owl Card for library access. Please make sure that your owl card gives you current access to library resources at https://login.ezproxy.fau.edu/login?url=http://www.fau.edu/library

**Recommended:** We will be using on line versions of the Internal Revenue Code and The Code of Federal Regulations. However, you may find it helpful to have a print copy of Lathrope, *Selected Federal Taxation: Statutes & Regulations* (Thomson West 2009 or later Edition) -- or the full Internal Revenue Code -- any edition.

The Wall Street Journal also contains tax articles. The Journal has special rates for students. If interested, then please let me know and I will let you know the rates for ordering through class.

**Course Policies and Procedures:**

1. The School of Accounting has adopted policies that apply to all accounting faculty, students and courses. These policies are considered a part of this syllabus. Please review policies relevant to you below or online at http://soa.fau.edu/policies.html. Please note that these policies are not meant to prevent additional requirements by the instructor in any particular course.

2. You must maintain your FAU email account. All messages sent through the mail system on the course homepage will be delivered only to your FAU account. You may set up your FAU account so that the mail automatically forwards to a different address. However, you are still responsible for making sure your FAU account is working properly (i.e. do not allow mailbox to fill so that messages are bounced as “undeliverable”). If you need help with your FAU account, you may contact the help desk at 3999@fau.edu or by phone at 561-297-3999.

**Grading Policy:** Your grade will be determined based on percentage of points earned according to the following components:

(1) Homework exercises 170 points  
(2) Written research assignments (2) 130  
(3) Oral presentation 100  
Total 400 points

See below for positive grade adjustments for participation.

The homework exercises, the research assignments, and the oral presentation will be posted under “Course Home” on e-Companions.

(1) Homework Assignments – there are 4 assignments, totaling 170 points. HW assignments are due at the start of the class for the week assigned. The HW problems are each assignment are posted on the course site on eCompanion.

(2) Written research assignments (R1 (30 points) and R2 (100 points)) – there are 2 written assignments. The requirements for R1 and R2 are posted on eCompanion.
(3) Oral presentation (100 points) – each student will deliver an oral presentation at the end of the course. The student is to choose for the presentation from one of three topics listed on eCompanion. Please note that this course is coordinated with GEB.

Grades are assigned according to percentage of points earned.

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<th>Grade</th>
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<td>A</td>
<td>92 to 100%</td>
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<td>A-</td>
<td>90 to 91.99</td>
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<td>B+</td>
<td>88 to 89.99</td>
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<td>B</td>
<td>82 to 87.99</td>
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<td>C-</td>
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<td>D+</td>
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<td>62 to 67.99</td>
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<td>D-</td>
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<td>F</td>
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**Student obligations:**

*Assignments.* You are expected to turn in all assignments on time. Three failures to be timely (including failure to complete assignments) will result in an F in the course. The dates that the assignments are due are noted on the Class Schedule, found on eCompanions. You will note that homework assignments are due at the start class.

Study groups may be used for completing homework assignments as long as every person in the group contributes and you complete your assignment individually. But copying homework assignments or having someone else complete homework assignments will be considered cheating. All assignments handed in for this course must be your own work and will be regarded as having been submitted as your individual authorship, even if the students are married to each other.

*Reading and homework assignments.* You should fully read and study all assigned material and are expected to stay up-to-date with the course material.

*Participation, excessive absences.* The instructor reserves the right to make positive grade adjustments for students for good attendance, participation and other exemplary performance.

In the interests of equal treatment to all students, it is my policy not to provide deadline extensions on assignments for individual students. In the case that a course related circumstance leads to an extension, I will announce it to the class and send the class an e-mail at the fau.edu addresses assigned to you. You are advised to read the University’s policy on student attendance found on page 57 of the University Catalog. Students are responsible for arranging to make up work missed or assignment dates missed because of legitimate class absence, such as illness, family emergencies, military obligations, court imposed legal obligations or participation in University approved activities. It is the student’s responsibility to give notice prior to any
anticipated absence and within a reasonable amount of time after an unanticipated absence (by e-mail that class day or the next day). Otherwise, assignments will not be accepted and a grade of “0” will be given for the assignment. In general, assignments are due at the beginning of class by the due date (assignments are to be handed in and not by dropbox).

Syllabus controls. This syllabus controls all matters related to the class. In no event will student requests for exceptions be granted. Requests for separate or special treatment may be considered to be an “interference with the educational mission of the classroom” in accordance with the Academic and Policies and Regulations section of the FAU University Catalog and will be dealt with in accordance with the procedures therein depending on the nature and seriousness of the offense.

This syllabus may be revised during the semester to correct errors, provide clarification or to articulate university and/or college policies. In addition, the instructor reserves the right to make changes as he deems necessary for the administration of the course. Emergencies, including extreme weather conditions, security issues and other matters may also result in changes to the course format, this syllabus and scheduled classes, lectures, etc.

There may be occasions on which I will need to e-mail announcements to the whole class. I will be using the fau.edu addresses assigned to you.

**Religious Holidays.** Students should notify instructor of religious holidays (that a student intends to observe) within the first week of class.

**Disabilities Students.**
In compliance with the Americans with Disabilities Act (ADA), students who require special accommodations due to a disability to properly execute course work must register with the Office of Student Disabilities (OSD) – in Boca Raton, SU 133 (561-297-3880); in Davie MOD 1 (954-236-1222); in Jupiter SR 117 (561-799-8585); or at the Treasure Coast CO 128 (772-873-3305) – and follow all OSD procedures. If you are a special needs student you are responsible for notifying me of your status with the OSD, as well as providing me with other information relevant to your needs. You are advised to do this on the first day of class. The instructor will not be responsible for your failure to provide timely notice of needs that affect the timing or administration of any assignment or examination. You are responsible for providing advance reminders of special testing needs seven days prior to each examination.

**School of Accounting Policies**
This document is to be considered an attachment to all syllabi for courses in the School of Accounting. In the event of a conflict between this document and a course syllabus, this document will prevail.

1. **FAU email** is the primary mechanism for corresponding with students and the instructor. Each student is responsible for checking his/her FAU email account often and for cleaning out the inbox to ensure all email is deliverable. Messages may include time-sensitive information, important announcements, and class information. FAU email should never be auto-forwarded to another email account. For more information regarding MyFAU and email, visit
www.fau.edu/irm/myfau. For issues with logging into MyFAU, contact the IRM Help desk or 561-297-3999.

2. Professors make every effort to honor the course syllabus as originally presented, however, circumstances may dictate a need to change the organization or content of the course. Students will be informed in writing of all changes made to the syllabus (e.g., hard copy or electronically). Students are responsible for checking the course web site and their FAU email account to stay abreast of any changes.

3. Any student who has not met the prerequisites for a course may be administratively withdrawn from the course at any time during the semester that such deficiency is determined to exist.

4. Note than an “Incomplete” is not a substitute for a poor grade and is rarely granted. In accordance with the policies of FAU, the College of Business, and the School of Accounting, an “Incomplete” will be granted only under the following circumstances:
   a. The student is otherwise passing the course with at least a grade of C.
   b. The student has an excused absence that prevents the on-time completion of the course requirements.

5. Students are solely responsible for properly dropping or withdrawing from courses they no longer wish to continue. Professors are not permitted to assign grades of “W.”

6. Important dates: Florida Atlantic University – Academic Calendar.

7. A fundamental principle of academic, business and community life is honesty. In the academic environment, the following are critical:
   a. For most graded assignments, students are expected to work independently. However, team assignments typically require students to work together. For both individual and team assignments, each student should be careful not to represent the work of others as his or her own.
   b. Appropriate online behavior is expected at all times, including respect for the instructor and peers. Disruptive or abusive online behavior is unfair to other students, as well as to the instructor, and will not be tolerated.
   c. The Internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the Internet and that the School employs various plagiarism (cheating) detection methods.

8. All students are referred to the Code of Academic Integrity of the University Regulations, Chapter 4, Regulation 4.001. It is the policy of the School of Accounting at Florida Atlantic University to adhere to the provisions of this regulation. Faculty of the School of Accounting will take action to secure the maximum penalty in the event of any observation of a violation. Additional rules regarding student responsibility, discipline and a host of other regulations are set out in the Florida Atlantic University Regulations which are subject to change without notice. For the University Regulations in effect at any given time, visit www.fau.edu/regulations.

The Internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the Internet. No student should use old materials obtained from another student who has taken this course. The use of such materials will be considered to be cheating. The
College of Business may use students’ course-related materials for legitimate institutional purposes, such as accreditation, or university review process, etc. In such cases, the materials will be used within the college and university.

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<tr>
<th>TAX 6065</th>
<th>TAX RESEARCH</th>
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<tr>
<td>SU2011</td>
<td>CLASS SCHEDULE</td>
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Week | Activity
---|---
#1 | IRS Circular 230  
Ch. 1
#2 | Finish Ch 1 & Ch. 2
#3 | Ch. 3
#4 | Ch. 4
5 | Ch. 5
#6 | Ch. 6
#7 | Ch. 7
#8 | Ch. 8  
R1 due
#9 | Ch. 9
#10 | Ch. 12  
R2 due
#11 | Ch. 13 & Ch. 14 (unless Presentations)
#12 | **Presentations**  
(100 points)

| HW1 | 39 pts | Chs. 1 & 2 | Due Week #2 |
| HW2 | 41 pts | Ch. 3 | Due Week #3 |
| HW3 | 45 pts | Chs. 4 & 5 | Due Week #5 |
| HW4 | 45 pts | Chs. 6, 7, 8 & 9 | Due Week #9 |