

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: ACCOUNTING	COLLEGE: BUSINESS
COURSE PREFIX AND NUMBER: TAX 6065	CURRENT COURSE TITLE: TAX RESEARCH
CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM):	_____ TERMINATE COURSE (LIST FINAL ACTIVE TERM):
CHANGE TITLE TO: CHANGE PREFIX FROM: TO: CHANGE COURSE NO. FROM: TO: CHANGE CREDITS FROM: TO: CHANGE GRADING FROM: TO: CHANGE DESCRIPTION TO:	EXISTING PREREQS / COREQS: Prerequisites: Graduate standing and TAX 6025 or TAX 4001 or equivalent, or Corequisite: TAX 6025 CHANGE PREREQS/ COREQUISITES TO*: <ul style="list-style-type: none"> • STATUS PREREQUISITE: GRADUATE STANDING • TAX PREREQUISITE/COREQUISITE: TAX 4001 (OR EQUIVALENT) PREREQUISITE; OR TAX 6025 PREREQUISITE OR COREQUISITE • COMMUNICATIONS PREREQUISITE OR COREQUISITE: GEB 6215 CHANGE REGISTRATION CONTROLS TO: *Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.
Attach syllabus for ANY changes to current course information.	
Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.	Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.
No	Graduate Communications

Faculty contact, email and complete phone number:
 Mary Walsh, mwalsh8@fau.edu, (561) 297-3248

Approved by: Department Chair: _____ College Curriculum Chair: _____ College Dean: _____ UGPC Chair: _____ Graduate College Dean: _____	Date: _____ Oct 5, 2011 _____ _____	ATTACHMENT CHECKLIST ♦Syllabus (see guidelines for requirements: http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php) ♦Written consent from all departments affected by changes
---	--	--

Email this form and syllabus to diamond@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



COLLEGE OF BUSINESS
Graduate Business Communications Program
777 Glades Road
Boca Raton, FL 33431
tel: 561.297.3940
fax: 561.297.0801
www.fau.edu

MEMORANDUM

TO: Dr. Kim Dunn, Director
School of Accounting

FROM: Marcy Krugel, Director *Marcy Krugel*

DATE: September 22, 2011

RE: **TAX 6065 Course Change Request**

Thank you for adding GEB 6215 as a prerequisite or corequisite for TAX 6065. This change will ensure that the tax students have our course before they need to demonstrate their communication skills.

I totally support this change, and I thank the Tax Program and School of Accounting for requesting it.

TAX 6065: Tax Research

Instructor: Mary C. Walsh, JD, LL.M, CPA

Phone: 561-297-3248

Office: DeSantis Center 101E

E-mail: mwalsh8@fau.edu

Class Meeting Time and Place:

Important Dates:

- First day of class is
- Last day to drop the class without penalty is
- Last day to withdraw from the class without an "F" is

Course Description: Methods of researching tax problems and practical exercises in the uses of research tools in locating, understanding, and interpreting source materials. This course is a Core (required) course in the M.TX program. It also qualifies as a Program or Accounting elective in the M.AC program.

The nature of this course is one of directed self-learning. The lectures will provide 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.

Credit Hours (Semester): 3

Course Prerequisites / Corequisites:

1. Status Prerequisite: Graduate standing.
2. Tax Prerequisite/Corequisite: TAX 4001 (or equivalent) prerequisite; or TAX 6025 prerequisite or corequisite.
3. Communications Prerequisite or Corequisite: GEB 6215.

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.

Course Learning Outcomes: After completion of Tax Research, students will:

1. Identify tax questions or issues given a set of facts and circumstances.
2. Employ web-based tax research programs (e.g., RIA Checkpoint, Lexis-Nexis) to locate relevant tax authority in the following: statutory sources, administrative sources, judicial sources, secondary sources, and tax services.
3. Formulate research-based conclusions and recommendations for tax issues.
4. Prepare written communication to report the results of tax research to a third party.

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 (and, I would argue, this profession) is not for you. Tax Research cannot really be lectured or spoon fed to you. In the words of Nike, "JUST DO IT."
2. Prepare. Reading assigned materials prior to class and reviewing them shortly after classes and lectures results in better comprehension of the course.
3. ATTEND THE LECTURES
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.

Textbook(s):

Required: *West's Federal Tax Research -- Raabe, Wittenburg & Sanders (Ninth Edition)*. ISBN10: 1-111-22164-2, ISBN13: 978-1-111-22164-5. Text web site:

<http://www.cengagebrain.com/shop/ISBN/9781111221645?cid=APL1>.

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>

Required: We will be using online versions of the Internal Revenue Code and The Code of Federal Regulations. You may access these through RIA and CCH (available through EZ PROXY). A print copy of the Code and Regulations will be acceptable AS LONG AS the Statutes / Regulations are current (this is why electronic is better).

Note that much of the work to be done in this course is "on your own" work -- especially regarding the book. Most of the lecture time will be spent using the research tools (not lecturing on content in the book). IN SOME CASES, THE BOOK IS OUT OF DATE...WHERE IT IS, I WILL LET YOU KNOW VIA THE ASSIGNMENTS POSTED IN ECOLLEGE. IT IS IMPERATIVE THAT YOU LOOK AT ECOLLEGE.

Bibliography:

Block, *Corporate Taxation: Examples & Explanations*, 3rd ed. (Aspen, 2004).

CODE & REGS.: *Selected Federal Taxation Statutes and Regulations* (CCH, Latest Ed.).

Freeland et al., *Fundamentals of Federal Income Taxation: Cases and Materials* (16th ed.) (Foundation Press, 2011).

Lathrope, *Selected Federal Taxation: Statutes & Regulations* (2012 ed.) (West Publishing, 2011).

Lederman, *Understanding Corporate Taxation*, 2nd ed. (Lexis Publishing, 2006).

Lind, Schwarz, Lathrope & Rosenberg, Fundamentals of Corporate Taxation, 6th edition (Foundation Press, 2005) & 2007 Summer Update Memo. (The update memo is available on the LexisNexis webcourses site).

Grades: Your grades will be determined as follows:

Syllabus Quiz	1%
Tax Class Research	5%
Timed Research Assignments (2 @ 7% each)	14%
Tax File Memo (no Research)	20%
Research Paper 1	25%
<u>Research Paper 2</u>	<u>35%</u>
Total	100%

Syllabus Quiz: To ensure that everyone understands the syllabus, 1% of your grade will be determined by a Quiz that is due at the end of Week 2.

Tax Class Research: In your other Tax courses, you are likely studying from casebooks or have readings outside of the casebook/textbook (Code, Regs, Cases, Rulings). To practice your class prep skills, this assignment will give you a couple of pages from a tax text and a directive to read outside authority. You will access that authority, read it and provide an explanation as to how it fits in with the assigned text reading. This assignment will be due at Week 3.

Tax Memo (No Research): You will be given a set of facts and the complete universe of authority that you will use to complete a Tax File Memorandum. This exercise is meant to get you used to the process of analyzing authority, documenting your understanding and giving advice. This memo will be available at the start of the course and will be due at Week 5.

Timed Research Assignments: I will set up what looks like 2 quizzes (because that is how eCollege is set up), but are really timed research assignments where you must find and/or analyze authority within a set time period (2 hours for each). You will be given instructions as to how to complete the assignments. These exercises are meant to get you into finding and analyzing authority. The assignments will be available after the Tax Memo (Week 5) and is due at Week 7. Practice sets will be available.

Research Memos: There are two research memos that will put together your writing and research skills. R1 is due at the end of Week 10. R2 is a more complicated paper that is due at the end of the course during Finals Week (see the Course Schedule, below). For both assignments, research and writing equally count toward the grade.

Grading Scale (FAU Executive Programs Grading Scale):

A	92% or greater	C	72% - 77%
A-	90% -91%	C-	70% -71%
B+	88% -89%	D+	68% -69%
B	82% -87%	D	62% -67%
B-	80% -81%	D-	60% -61%
C+	78% -79%	F	Anything below 60%

Lectures: It is expected that you attend all lectures and come prepared. Ask TONS of questions.

Prior to attending a lecture, you should look at the eCollege Unit corresponding to the lecture date (see Course Schedule below). If you don't prepare, the lectures will have little meaning to you.

Working with Technology: This course exclusively uses online research databases. You must use technology. This is something that you have implicitly (if not explicitly) agreed to in taking this course. However, I am not the technology helpdesk and should not be your primary contact about technology issues – use the helpdesk.

Work in this course is to be submitted electronically. eCollege has a dropbox for the paper-based assignments. TAKE THE ECOLLEGE TUTORIALS AND USE THE DROPBOX. Do not use DocSharing or email to me. Using the dropbox is secure and provides us both with certainty that an assignment has been received. If you can see it, then I can see it. Do not email me to "verify" that I've received something. Again...if you can see it, I can see it.

With respect to the online quiz-type assignments (Syllabus Quiz and Timed Research), if you have a problem with the technology, contact the helpdesk first – not me. If the helpdesk verifies that you had an issue, it will contact me and arrangements will be made. But, you must contact the helpdesk first. **Anticipate technology problems. When you access these items, print them to .pdf or to hard copy or something. Make a note of your answers for the Syllabus Quiz. For the Timed Research, work in Word or something. That way, if there is a transmission error, you will have a record of your work.**

If you are having trouble accessing the Research databases, contact the Library (contact information is on the Library page).

Research Database Tutorials and Training: During the first few weeks of class it is ASSUMED that you are investigating the 3 main databases that we will be using – RIA, CCH and BNA. You are expected to look at any online tutorials and sign up for the free training that is available. By the time we start the Tax Research Tools class (Class #5), I will expect that you have been to each of these sites and have spent significant time getting to know them. I cannot stress enough that, if you don't do this, you will be lost. I will place materials in eCollege to show you how to access each database and will provide one in-class access demonstration during Class 1.

Contact/Availability: Outside of talking to me in class or seeing me during office hours, email is the best way to communicate something to me. Please provide specifics in your email communications and don't simply send me an email directing me to call you. This often ends up with us playing phone tag. Your email should specifically outline your problem or question. This allows me flexibility in resolving the issue (with faster response time). It also gets you used to Tax technical writing and gives us both a written trail.

Send email to me through the eCollege email feature (this will automatically give the email a header so that I can easily see that you have emailed me).

Late Assignment Policy: Late assignments will NOT be accepted. Zero points will be awarded for anything late. Look at the Course Schedule and make whatever arrangements you must to ensure you will be able to complete your work on time.

- Exceptions may be made here, of course, for emergencies (see below), religious observances and participation in university-approved activities. Let me know AHEAD OF TIME. Don't even ask about submitting items late. Why? Because I will be going over the solutions in class. I can't be limited here. This class will only be of use to you if we go over the assignments – continuous, contemporaneous feedback is critical to your development of tax research skills.

Cheating Policy: This is a graduate accounting course. Accounting is a profession. In that integrity is necessary to the profession, it is necessary for students to act with the highest integrity. You may not work with another human being, except the instructor, on any of the graded assignments. You may not plagiarize or otherwise submit any written information that is not your own as your own without proper attribution. Any student found cheating will receive an "F" in the course and disciplinary action will be pursued.

Emergencies: I understand that life happens and that there may be times when it would be inappropriate to enforce the policies outlined in this syllabus to the letter. If you or an IMMEDIATE family member (spouse, partner, child, parent) is having an emergency, please let me know as soon as it is convenient to do so (by email). Documentation will be required. Emergencies DO NOT INCLUDE work issues, or vacations (including honeymoons)

Policy on Incompletes: Incompletes will be considered ONLY in cases of DOCUMENTED health or family EMERGENCIES (notice that work is not included here) that occur toward the end of the course. These limitations are mandated by FAU and the School of Accounting.

Specific to this course, incompletes will be considered only if all coursework has been completed on time with a "C" or better average and Research 2 remains. That is, Syllabus Quiz, Tax Class Research, Tax Memo, Timed Research and Research 1 must all have been completed on time and in full with a "C" or better course average. If you do not meet these criteria, do not request an Incomplete. Instead, talk to your advisor about a late withdrawal from the course.

Classroom Etiquette / Communications: You are expected to be civil in your interaction with me and with your fellow students. In the classroom, please be respectful of others. If you enter late or leave early, please do so with the least disruption to the class as possible. You may use a laptop in class although we will be meeting in the computer lab (so a laptop will be cumbersome and not strictly necessary – you might want to bring a thumb drive to take notes). No cell phone or pagers are to be used in class. University policy on the use of electronic devices states: "In order to enhance and maintain a productive atmosphere for education, personal communication devices, such as cellular telephones and pagers, are to be disabled in class sessions." No recording devices are allowed.

Students with Disabilities: In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute course work must register with the Office for Students with 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.

School of Accounting Policies: The School of Accounting has adopted a set of uniform policies for all courses offered by the School. These policies are considered part of this syllabus and can be found at:

http://business.fau.edu/index.php?src=gendocs&ref=uniformpolicies&category=Accounting&submenu=departments_Accounting

Honor Code: Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the University mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see the Code of Academic Integrity in the University Regulations at

http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf.

Course Schedule next page.

Partial Bibliography (additional readings to be specified in eCollege):

- 1) Raabe, Wittenburg & Sanders, *West's Federal Tax Research*, Ninth Edition (South-western, February 2011)
- 2) *Treasury Department Circular 230*, 31 Code of Federal Regulations Subtitle A, Part 10
- 3) 26 U.S. Code (the Internal Revenue Code) – various sections based on research project assigned.
- 4) 26 Code of Federal Regulations (Treasury Regulations) – various sections based on research project assigned.
- 5) Various court cases – Supreme Court, Circuit Courts, US Court of Federal Claims, US District Courts, Tax Court – based on research project assigned.
- 6) Lowy, 100 T.M., *U.S. Federal Tax Research* (Bureau of National Affairs, September 2005)
- 7) Warner, James C., "Secrets of Tax Research," *Tax Practice*, vol. 6, No. 5, p. 78 (Tax Analysts, November 2007)

Course Schedule: The course schedule, including all reading assignments, will be kept in the eCollege Companion site and will (attempt to) correspond to the following dates (GRADED ASSIGNMENTS AND DUE DATES ARE NOTED IN RED):

Lecture Date	Items Due / Assignments	Readings	Topics
Week 1:	Investigate Databases	Chapters 1 & 14	Tax Practice
Week 2:	Investigate Databases	Chapters 3 – 5	Tax Primary Authority
End of Week 2	Syllabus Quiz due by 11:59 p.m.		
Week 3:	Tax Class Research Due @ 11:59 pm	Chapters 3 – 5	Go over Tax Class Research Tax Primary Authority
Week 4:	Investigate Databases	Chapters 2 & skim 6-7	Tax Research Memo & Tools
Week 5:	Tax Memo Due @ 11:59 pm	Skim Chapters 6-7	Go over Tax Memo Tax Research Tools
Week 6:	Work on Timed Research	Skim Chapters 6-7	Tax Research Tools
Week 7:	Timed Research Due @ 11:59 pm	Chapter 11	Go over Timed Research Communicating Tax Results
Week 8:	Work on Research 1	TBA (eCollege)	Tax Research in Action
Week 9:	Work on Research 1	TBA (eCollege)	Tax Research in Action
Week 10:	Research 1 Due @ 11:59 pm	TBA (eCollege)	Tax Research in Action
Week 11:	Work on Research 2	Chapter 8	Go over Research 1 State Tax Research (FYI only)
Week 12:	Work on Research 2	Chapter 9	Int'l Tax Research (FYI only)
Finals Week:	Research 2 Due @ 11:59 pm		