

Tax Research and Planning

I. General Information

Course Number	ACCT 621
Title	Tax Research and Planning
Units	4.0
Prerequisites	None.
Course Coordinator	Debra Grace/Sy Pearlman
SCO Prepared by	Debra Grace/Sy Pearlman
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II. Catalog Description

This course develops the technical and research skills needed to address contemporary tax issues. It acquaints students with federal tax policies, procedures and authorities governing tax practice.

III. Curriculum Justifications

Understanding tax law and its implications for business requires a working knowledge of tax research methods. In addition, students of tax law must understand the intricacies of representing client, both at the tax compliance stage and at the audit stage. This course provides students with the knowledge and skills necessary to understand primary tax law sources such as the Internal Revenue Code, Regulations, Revenue Rulings and Procedures. It familiarizes students with using tax research databases to conduct their research and emphasizes the use of written and oral skills in preparing tax research communications for clients to the IRS.

This course addresses the following CBA graduate learning goals.

1. **Critical Thinking:** Students will be able to demonstrate learning, critical thinking, and problem-solving skills. More specifically, students will be able to understand:
 - How the various primary tax law authorities are applied to both closed fact situations (such as audits) and to open fact situations (such as tax planning).
 - How to communicate the results of tax research to the Federal government and to tax clients in clear and precise language.
2. **Interpersonal, Leadership & Team Skills:** Students will be able to demonstrate interpersonal and team skills by working on a group project. Students learn how to manage a project with multiple deliverables throughout the semester. By completing a written report and making a formal presentation, they also learn team and communication skills.

IV. Course Objectives

Specific course goals are the following:

1. Understand the weight of authority and the specificity of primary Federal tax law sources such as the *Internal Revenue Code* and the income tax Regulations.
2. Understand how to access primary tax law sources through secondary tax law sources, such as Checkpoint's electronic tax research database
3. Understand and be able to critically evaluate the weight of authority of various IRS pronouncements, such as Revenue Rulings, Letter Rulings and Revenue Procedures.
4. Understand and be able to critically evaluate the weight of authority of Federal court decisions and how they shape tax law in the U.S.
5. Understand the use of Citators in the tax research process.
6. Understand the history of tax law in the United States.
7. Understand the tax treatment of special partnership allocations.
8. Understand how the process of tax legislation and how Congressional intent shapes tax law.
9. Understand how the IRS selects income tax returns for audit and the relief provisions for taxpayers.
10. Understand how IRS assessments, liens and seizures operate.
11. Understand how the statutes of limitations impact taxpayers
12. Understand the various penalties on tax returns and preparers
13. Understand Circular 230 and the rules for practice before the IRS.

V. Outline of Subject Matter

Week	Topics/Concepts
1	Introduction to Federal Tax Research
2	Using the Checkpoint Electronic Tax Research Database
3	Tools for Tax Research—Primary Authorities: Code and Regs.
4	Tools for Tax Research---Primary Authorities: Revenue Rulings, Letter Rulings and Revenue Procedures
5	Tools for Tax Research---Primary Authorities: Trial and Appellate Court Decisions
6	Tools for Tax Research—Secondary Authorities and the Use of Citators
7	The History of Tax Law
8	Congressional Intent
9	Dealing with the IRS: Audits and Assessments
10	Dealing with the IRS: Tax Liens and Seizures; Statutes of Limitations
11	Dealing with the IRS: Penalties on Returns and on Preparers
12	Circular 230: A Tax Preparer's Responsibilities in Practicing Before the IRS
13	Student Presentations

VI. Methods of Instruction

This course is taught through classes conducted using a combination of lecture/discussion format. Lecturing will be limited to the key tax rules of the week's topics. Discussion will focus on illustrational examples from articles, assigned readings in primary tax law authorities and assigned research cases. Active interaction between the instructor and students is expected.

Instructors in planning the exams, and other grading procedures, should adhere to the relevant University Policy on "[Grades, Grading Procedures, and Final Assessments, Final Course.](#)"

The textbook for this course should be chosen in accordance with the University Policy on textbooks.

Suggested Texts:

Federal Tax Research, 9th Edition (2012), by William Raabe *et. al.* Publisher: Cengage. Updated annually.

Tax Research Techniques, 9th Edition, by Robert L. Gardner *et. al.* Publisher: AICPA

Plus the *Internal Revenue Code* and *U. S. Treasury Regulations*.

Student learning outcomes will be assessed based on student performance on (1) homework assignments and (2) examinations and quizzes.

VII. Instructional Policies Requirements

The students are expected to comply with the universally accepted norms of considerate and courteous behavior, and with all University rules and policies found in the current University Catalog, including the Withdrawal Policy and Policy on Cheating and Plagiarism.

Students are expected to attend classes regularly and be responsible for all materials covered in class. A make-up exam will only be administered in case of a dire emergency and documented proof of such a situation must be provided. Students must refer to the specific university policy on these issues.

The instructors reserve the right to make any changes to this syllabus. The students shall be notified and given sufficient notice about any such changes.

Students with Disabilities: Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.