

**ACCT 7410/7416
Tax Research
Fall Semester 2016**

Professor: Mr. Larry B. Quimby
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Office hours: Tuesday 8:00AM – 11:00 AM

Required resource and textbook: South Western – “*Federal Tax Research*” 10th Edition; Raabe, Whittenburg, Sanders, Sawyers

“Writing for Your Reader” E&Y – **material to be provided by instructor**

Class Materials and Handouts: Additional assignment details, including Case assignments and Presentation / Paper requirements will be posted in Canvas.

Canvas: Materials, assignments and class discussions will be posted to / conducted on Canvas. Each student is responsible for monitoring postings and updates.

Auburn e-mail: I will communicate with you using your Auburn University e-mail address. If necessary, set up your Auburn University account to forward mail to your preferred address.

Course learning objectives: The goals of the class are to develop basic skills in the following areas:

- Fundamentals of the tax research process
- Application of tax law, regulations and judicial decisions to factual situations
- Written and oral communication of technical tax issues
- Utilization of tax research resources

Course format: The course will entail lecture, class presentations and discussions, application of research tools and case analysis.

Basis for grading:

Exam 1 –	100
Exam 2 -	100
Case – Not so Pokey Hokies	200
Case – Dental Practice	100
Class Participation	100
Writing For Your Reader	20
Total	620

Your course grade will be determined based on the traditional scale (i.e., 90% and above =A, 80% to less than 90% =B, etc.).

Exams: Exam format is primarily a combination of multiple choice and True/ False questions. Short answer or essays may also be used. Exams will be “open book” and will time limited. Prior to each exam, information about the exam format will be discussed. Make up exams are allowed only for university-approved reasons and with proper documentation.

Case: “The Not So Pokey Hokies” - This will be the primary case study that will be used. The Abstract will be posted in Canvas. The various assignments and deadlines will be outlined and posted in Canvas. The case will be used to “walk through” the research process. The “deliverables” from the case will primarily be technical memos and / or letters to the client.

“Dental Practice” – This will be a case that will involve both individual and corporate tax issues. The case will highlight the interaction of corporation and shareholder implications of a hypothetical transaction.

Class Participation:

On Campus: As professionals you will be expected to communicate with clients and fellow professionals. You are expected to have read the text materials in advance of class. We will discuss the materials during the class with the expectation that students will significantly participate. Participation will be evaluated based on quality as well as quantity.

Distance Students: The discussion board will be used on Canvas. You will be expected to participate in the discussions of posted questions / topics. Quality as well as quantity of postings will be evaluated.

Class participation (along with Write for Your Reader will constitute approximately 20% of your overall grade. Participation points will be based on each two class periods (excluding exam periods). Failure to contribute during class (on campus) or participate on discussion board (distance) will result in zero (0) points for that two session period.

Writing Skills: As professionals, it will be important to clearly and concisely communicate in writing. The E&Y materials “Writing for Your Reader” will be provided and included in class discussions and review of case memoranda. The materials will serve as a basis for evaluating the quality of your written submissions.

Collaboration: You will be assigned a partner for the semester. You will work together on the cases. This will be the only permitted collaboration on the cases. Discussion of the specific research with others will be considered an “ethical” violation. **In certain situations, the instructor may determine that 2 or more teams may work together. The expanded collaboration allowed will clearly be outlined in Canvas.**

Cheating: Please be familiar with the Student Handbook Academic Regulations regarding cheating. Violations will be handled according to Academic Honesty Committee guidelines.

Other information and expectations:

File Naming Convention: All file attachments should be submitted with student *last name_first initial_assignment title*. Team name / number should be used vs. last name_initial when appropriate.

Program for Students with Disabilities: Auburn University is committed to providing accommodations and services to students with documented disabilities. Students who have questions or need special accommodations on campus or to participate in distance education courses should contact The Program for Students with Disabilities, 334-844-2096. Please notify me on a timely basis of any accommodation that is needed.

Deadlines: Deadlines are enforced in this class. No late work is allowed without appropriate University-approved documentation.

Classroom conduct: This is a course for a professional degree, and professional behavior is expected of all of us. The instructor reserves the right to deduct 5 to 10 points for any instance of unprofessional behavior. Examples include the following: repeated tardiness, distraction/interruption by cell phone or other electronic devices, sleeping in class, disruptive chatter, and impolite or insensitive comments. There is no limit on how many deductions can be made during the semester.

Proposed Class schedule: The instructor reserves the right to change deadlines, the course schedule, and classroom procedures and policies if circumstances dictate. The instructor also reserves the right to modify the timing and number of cases assigned or exams given. Any changes will be announced in class and /or posted in Canvas.

DAILY SCHEDULE

				Text Chapter
Aug	Mon	22	Introduction; Writing for Your Reader; Team Assignments; CCH Tool; Memo Format; Other	
	Mon	29	Tax Practice and Ethics & Tax Research Methodology Introduce “Not So Pokey Hokies”(NSPH) – First Assignment	1 & 2
Sept	Mon	5	Labor Day (Write For Your Reader Due)	
	Mon	12	Primary Sources: Constitutional & Legislative First Assignment Due; Discuss 2’nd Assignment	3
	Mon	19	Primary Sources: Administrative Regulations & Rulings	4
	Mon	26	Exam 1	5
			2’nd Assignment Due;	
Oct	Mon	3	Primary Sources: Judicial Interpretations Discuss 3’rd Assignment	
	Mon	10	Multijurisdictional Taxes	9
	Mon	17	Other Tax Services and Tax Periodicals 3’rd NSPH Assignment Due; Introduce Final NSPH	8
	Mon	24	Working with IRS	13
	Mon	31	Tax Practice and Administration Introduce Dental Practice Case	14
Nov	Mon	7	Exam 2	
			Final NSPH Assignment Due	
	Mon	14	Communicating Tax Research Answer Questions on Dental Practice Case	11
	Mon	21	Thanksgiving (No Class) Dental Practice Due	
	Mon	30	“Dental Practice” Reviewed and Discussed In Class	

Distance Students: Exams are to be taken no later than Friday during the week of the exam. Assignments are due the Friday following the Monday due date indicated above. “**Dental Practice**” **Due on Monday Nov 21 at the same time as On Campus.**