
ACC 435: Tax Research and Planning FALL 2001

Professor: Henry B. Brock, MBA, CPA 909-869-2369 Blg. 94-261

Office Hours: Tuesday/Thursday 5:30 – 7:00

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Text Book: *Federal Tax Research*, Fifth Edition / Raabe and Whittenburg

Prerequisites: A grade of C or better in Acc. 431. Graduate students must have a degree in Accounting or permission from the GBA office. There will be no exceptions.

General Course Objectives:

1. To provide students with skills to research current tax issues.
2. To familiarize students with the ethics and responsibilities of tax practice.
3. To introduce the student to topics for tax planning and consulting.
4. To improve writing skills for professional communication.
5. To sharpen critical thinking skills in approaching tax research.

Student Outcomes:

1. Identify problems.
2. Articulate the issues.
3. Research tax material to analyze tax information.
4. Make judgments based on research.
5. Formulate suggestions.
6. Communicate tax planning and consulting reports.
7. Know the responsibilities of tax practice.
8. Recognize ethical issues.

Exams: One mid-term exam (100 pts.) and a final (100 pts.). There are **NO** make-up exams.

Grading Appeals: Any grading problems with exams or written assignments must be resolved within **one** week after the paper is returned to you in class or was available to you. You must return the paper with your appeal for the problem(s), other than errors involving numerical scoring, explaining your position with your supporting source. I will re-grade the entire exam or assignment, consider your appeal and return the paper with the new grade.

Attendance: The assumption is made that every student will attend all classes. If you leave class early or come in late, you may be marked absent. If you were present and did not answer the roll call, it is the student's responsibility to make the correction **immediately** after the class. There will be **no** change in attendance once the professor leaves the classroom.

Written assignments: All assignments submitted must be completed on a word processor and have a cover sheet with the student's name, class time, and the name of the assignment. **Hand written work or work without a cover page will not be graded or read. Late work will not be accepted under any conditions.** There may be extraordinary situations, which will be assessed by the professor.

All group assignments must have a self-evaluation report and a meeting log showing times and attendees.

Group member responsibility: It is the responsibility of each group member to participate in each of the group activities. The skill to work as a team member will be an asset to each of you in any career you choose. In order to discourage members from letting others do the work because of excuses that are personal or business, I will allow the group to divorce that member after consulting with me. The divorced member must either join another group or do all assignments alone.

Participation: Homework is listed on the assignment sheet. It is expected that you will spend time carefully reading assigned chapters to be part of the class discussions. Topics should be researched before class. Participation is an integral part of the class.

Pop Quizzes: If the class does not discuss a chapter, a pop quiz will be given. The grade will be part of your participation grade.

Grading: Exams = 200 points
Written cases and memos = 200 points
Class participation = 50 pts.

A = 419 - 450 pts. B = 369 - 418 pts. C = 324 - 368pts. D = 270 - 323 pts. F = <270 pts.

Schedule of Assignments	
Introduction and course requirements. Read chapter two to refresh yourself on the methodology of tax research.	9/20
Read chapter one and bring one case to class about an ethical issue. Prepare a brief of the case. In class, share the case with the group and select one from the group to discuss.	9/25
Read chapter three and select one section of the code that could be revised to better serve the public. Provide the section, reasoning for change, and your proposed change. Share the proposal with the group and select one to discuss in class.	9/27
Read chapter 4 and select one of the research problems for the group. Pp. 122-123 Begin the research in class and be prepared to present your results with all the proper documentation.	10/2
Presentation of research.	10/4
Read chapter 5 and find a tax case dealing with discrimination and how judgments are taxed to individuals receiving them. Compare your case with your group and select one to present.	10/9
. Read chapter 6 and answer question 48.	10/11
Read chapter 9 and select a current tax article about estates and gifts. Present articles in class	10/16
Continue the presentations of current articles.	10/18
Select one retirement planning method and search the internet for more information. Write a memo to file concerning the costs and benefits.	10/23
Discussions of the memos.	10/25
Mid-term Exam	10/30
Read Chapter 11 Complete the following problems and be prepared to discuss them: 19,20,24	11/1
Continue chapter 11	11/6
Read Chapter 12 Find a current tax proposal and be prepared to discuss the pros and cons	11/8
Continue Chapter 12	11/13
Read Chapter 13 Select a research case (35, 36,41,42) and write up your results with the proper documentation.	11/15
Continue chapter 13	11/20
Find current issues on closely held businesses.	11/27
Present issues in class.	11/29
Final Exam 1: 40 – 3: 40	12/4

