TAX RESEARCH & DECISION MAKING
Business 223A – Spring 2012
Professor Annette Nellen

Tuesdays	January 3 – February 28; 6 – 10 pm
Saturday	January 7; 9 am – 1 pm
Office hours	20 minutes before and after class AND by appointment OR call or e-mail
Office	Office hours to be held in classroom; other times, at campus office in BT 955
Class Location	Techmart, 5201 Great America Parkway, Santa Clara
Phone	(408) 924-3508
Fax	(408) 924-3463
E-mail	annette.nellen@sjsu.edu
Website	http://www.cob.sjsu.edu/nellen_a/ClassInfo.html

Catalog Description: Develops basics for tax research (including computer based research) and evaluates the interrelationships of statutes, regulations, rulings and court cases. Identifies tax services and other primary research materials with emphasis on their use in tax decision-making.

Learning Objectives: The key learning objective is for you to be able to perform federal and state tax research. This requires that you gain a strong understanding of what tax research is, primary and secondary sources of the tax law and how to find them, and evaluation and communication techniques. You will get practice in improving tax law analytical skills in learning how to do tax research. The course also contains an introduction to tax planning skills because it is important to consider this in research projects. Principles of good tax policy will also be discussed along with looking at the legislative, administrative and judicial sources of the tax law. Communication skills—both written and oral, are stressed.

Texts
- *Tax Research Techniques* (8th Edition) by Gardner et al, published by the AICPA - available at the Spartan Bookstore (also likely available at Roberts Bookstore). To find it on the Spartan Bookstore website, go to their textbook page and then select "fall" and then BUS and then course (http://www.spartanbookstore.com/selecttermdept.aspx/).
- Course Reader available on the 223A public website. You can either read it online, print all or part yourself, or take it on a flash drive to a print shop and have them print it
- A grammar book, such as the *Elements of Grammar** (available at any bookstore if you do not already own one)
- Supplemental Materials available on the 223A Website and Desire2Learn (website that requires your student id to enter) [http://www.cob.sjsu.edu/nellen_a/bus223A-reading.html]

* to be used as a reference tool for **all** of your written course work

Grading: Grades will follow the pattern of 90% or higher for an A, 80% or higher for a B, 70% or higher for a C, etc. Plus and minus grades will be used for scores within two percentage points of the grade breakpoint. Over 30% of your grade is based on a written project (Homework # 8). There are other communication assignments as well.

All homework must be turned in when due. If you have a conflict, please let your instructor know in advance. If you will not be able to attend a class (which should be a very unusual event), be sure to turn the homework in the week before or deliver it via email or fax, or have a class member turn it in for you the day of class. If you have a conflict with the date for the oral presentation, please see your professor to schedule an earlier date for your presentation. If you have to miss a class, you are responsible for getting notes from a classmate. If you miss a class in which there was an in-class assignment for points, you will forfeit those points. Missing class should be a rare and unusual event.

The only way to learn how to do tax research is to actually do it. The 2 to 3 hours of homework per each class hour will be spent mostly on doing various aspects of research. It is highly recommended that you take time to review the tools you use in the assignments rather than just look for the requested answer; this way you will learn more about the research tools.

Emailing homework: If you ever email a document to your instructor, be sure your last name is in the name of the document as well as the assignment number. Also, the subject line of the email should say – "223A homework due [insert date]" Please avoid sending zip files.

Research: All assignments can be completed using the Internet-based tools available from the SJSU Library, as well as materials available at various government web sites. The 223A website includes links to the sites you will need for this class. To access CCH and BNA, you'll need your student ID number and a PIN. There is information on the 223A Website on how to get a PIN.

The Internet-based research tools that require an SJSU-issued passcode are ONLY for use for MST course work.

Online component: To allow more class time for research practice, some lecture materials are online for listening as part of your homework. The online lessons use powerpoint presentation slides included in your Course Reader, video, and online quizzes that are part of your grade. You access these materials on the 223A Desire2Learn Website (a link is on the 223A Website).

Professor Nellen's Philosophy for Graduate Tax Study

- The best way to learn the material is to actually apply it.
- Students can learn from working with fellow students in small groups to try to solve problems and come up with answers to tax questions and planning ideas. Everyone thinks and approaches problems differently and has something to offer to the group.
- Students must come to class prepared in order to get the most of out of class discussions and to be an effective group member.
- Signing up for a class means that the student is committed to devoting the requisite time to successfully complete the course and contribute to class discussions. Missing a class should be a rare and unusual event.
- Graduate-level study should be challenging!

Academic Integrity

Your own commitment to learning, as evidenced by your enrollment at San José State University, and the University's Academic Integrity Policy requires you to be honest in all your academic course work. Faculty are required to report all infractions to the Office of Judicial Affairs. The SJSU policy on academic integrity can be found at http://www.sjsu.edu/senate/S07-2.htm. You can link to it from the webpage for this class where you will also see some of the policy's key points highlighted.

All work you do must be your own work. Proper citation and use of paraphrasing and quotations is required. If your work includes anything you are representing as your own which is not your own, you will receive zero points for the assignment and a referral to Judicial Affairs will likely be required. Be sure to read the SJSU Academic Integrity Policy, take the plagiarism tutorial (part of the assignment due the first night of class) and do the right thing. See the link to this information on the Bus 223A website. When in doubt, ask your instructor.

Turnitin.com: To assist you with paraphrasing, you will be required to submit a few of your assignments to Turnitin.com before turning the papers in to your instructor. When you use Turnitin.com, you will quickly get a link/icon to a report that indicates where you may not have paraphrased or used quotation marks. Review the results and make any appropriate changes prior to submitting your homework to your instructor. The assignments that must be submitted to Turnitin.com are clearly noted in this syllabus. Points will be lost for not using Turnitin.com when an assignments requires it.

To access Turnitin.com, go to the following website and if you do not already have an account, create one (click"new users" in the upper right corner of the website). To access this class, use the code and password below.

http://www.turnitin.com/

Class code = 3703022

Password = research

Campus Policy in Compliance with the American Disabilities Act

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability.

SJSU Writing Center

The SJSU Writing Center in Clark Hall 126 offers tutoring services to San Jose State students in all courses. Writing Specialists assist in all areas of the writing process, including grammar, organization, paragraph development, coherence, syntax, and documentation styles. For more information, visit the Writing Center website at http://www.sjsu.edu/writingcenter or call 924-2308.

Reading and Homework Schedule

"Chapter" refers to your textbook. “CR” refers to materials in your Course Reader. Web refers to the 223A website (see link to Additional Reading here - http://www.cob.sjsu.edu/facstaff/nellen_a/ClassInfo.html#223A) and the letter indicates which items to read. Desire2Learn refers to the website for which you’ll need your student ID and passcode.

Date	Topic	DUE	Reading	Online Activity to Complete before Class
1/3	Introduction to course Introductory quiz (no point value) Introduction to tax research - definitions, purpose, goals, relevance to work of a tax practitioner Steps of tax research Importance of facts Introduction to tax research tools Avoiding plagiarism/how to summarize	Plagiarism tutorial score printout	Chapter 1 Chapter 2 CR – Section A Web - A	Plagiarism tutorial – see link at http://www.cob.sjsu.edu/nellen_a/ClassInfo.html#Integrity; bring printout of your score to turn in the first night of class If you don't have a student ID, use 123456789
1/7	Sources of the federal tax law and the role of the three branches of government in creating and shaping the tax law Brief history of the federal tax law Tax law complexity Tax Questions/Issues How to summarize – continued Elements of a good memo and client letter	#1	Chapter 3 Chapter 5 - pages 123-152 Web – B & C	
1/10	Practice with principles of good tax policy Guidance from the legislative branch Practice using the IRC What makes for effective writing? RIA rep presentation	#2	Chapter 4 - pages 85 – 94 CR – Section B	Desire2Learn: Principles of Good Tax Policy (ppt, podcast and quiz)

1/17	Guidance from the administrative branch + Requesting a PLR (online lesson) The tax research memo and letter writing process Research practice CCH rep presentation	#3	Chapter 4, pages 95-105 Course Reader - Sections I & Q	Desire2Learn: Administrative Guidance (ppt, video and quiz) Desire2Learn: Tax Research & "Books" video (38 minutes)
1/24	Communicating Effectively o What makes for good writing o How to get started o Writing tips o Oral presentation skills o Slide design skills	#4	Chapter 7 Course Reader – Section Q	
1/31	Guidance from the judicial branch (online lesson) Statutory interpretation by the courts Citations Using Citators Discuss your Supreme Court case and possible slides with a classmate Importance of facts and interpretation Why and how of effective Internet search - introduction	#5	Chapter 4, pages 105-122 Chapter 5, pages 152-162 Chapter 6 CR – Section J Web D	Desire2Learn: Judicial Sources (ppt. video and quiz)

2/7	Review of journals and newsletters Keeping up to date Other research tools including BNA portfolios, IRM Online tax resources State Tax Research (online lesson)	#6	Web F Appendix A CR – Sections O & T	Desire2Learn: Multistate Issues and State Tax Research (ppt, video and quiz)
2/14	Research project due Ethical considerations Catch up	#7	Chapter 9 Appendix B CR – skim Circular 230 (Section U) Web – H	
2/21	Supreme Court case presentations Tax planning (online lesson)	#8	Web – G	Desire2Learn: Tax Planning (ppt, video and quiz)
2/28	FINAL	--	Web - I	Optional – listen to podcast with answers to the Questions You Should be Able to Answer by the End of the Semester (Desire2Learn)

Assignments:

- Be sure to type any required memos, letters or summaries of cases or rulings.
- Be sure handwritten answers are legible (thanks!).
- Be sure it is clear from reading your homework, which question you are answering.
- You will LOSE points for not following the instructions given in the homework assignments.
- The time requirements for each week's homework might not be evenly matched for you. I recommend that you review the next two week's assignments each week to see if any of the work can be done or started ahead of time if that would fit better with your schedule.
- A sheet is attached to this syllabus explaining how the points for the research memo and supplementary research project will be assigned (DUE 11/18).
- Presentation on current tax event: Will be explained on the first night of class.

Point distribution for all assignments:

Plagiarism tutorial	5
#1	23
#2	22
#3	33
#4	29
#5	24
#6	26
#7 (GWAR)	150
#8	33
Current event presentation	10
Online quizzes (5)	25
FINAL	90
Total	470

Points: All exercises are worth 3 points each, unless otherwise noted [ ].

Over 30% of course grade is based on oral and written communication.

DUE 1/3

1. Plagiarism tutorial - see link on 223A Website at section A. Print the results of your tutorial and turn it in or email them to annette.nellen@sjsu.edu. [5]

#1 - DUE 1/7

1. What is a common reason for why tax practitioners don't always find the best tax planning alternative?
2. "As long as the tax practitioner finds the applicable tax law, she will find the right answer to a tax issue." Is this a correct statement? Explain.
3. Greg is an employee at Tech Co. He is a project manager and 15 people report to him. Greg's compensation is based on a salary and a possible bonus based on company earnings. To help maintain employee morale, Greg sometimes takes his direct reports to lunch and to play minature

golf or go bowling. Greg's employer does not reimburse employees for such expenses. Greg has asked you if he can deduct the costs of such expenses.

As part of your research, you came across a few cases that held that a business owner could deduct gifts and entertainment provided to employees for the purpose of improving morale and thus improving business.

a. Do these cases seem to be on point to your question involving Greg's situation? Yes or now and why. [2]

b. What else should you use besides court cases to answer Greg's tax question? [2]

4. Keeping up to date: [3]

   a. Visit the IRS website at www.irs.gov. Click the button for Tax Professionals. At that page, click on "more topics" (on the left) and then go to “e-news subscriptions” and see what types of email newsletters the IRS offers. Identify one you think you would be interested in and provide its name and a brief description of it (in your own words). (whether or not you sign up for the newsletter is up to you)

   b. Go to the RIA Checkpoint site. Click on “options” at the top. Then click “newsstand” on your left. What types of newsletters can be emailed to you regularly?

NOTE: For the following exercise and everywhere else used in this course, “write a summary” means in your own words. Read the item specified, think about it, be sure you understand what it means and then write a summary of it in your own words. If you think there is a sentence or phrase that is best left in original text, you can include it with appropriate use of quotation marks and citation (this should be a rare event though). Be sure to review the university policy on plagiarism and related information at the Bus 223A website.

5. Find and read the following using RIA Checkpoint and write the specified summary: [10]

   a. IRC §163(h)(3)(A) – (C)

   b. Rev. Rul. 2010-25

#2 – DUE 1/10

1. Find and read the following using CCH online services and write the specified summary: [10]

   a. IRC §7702B(a)

   b. *Estate of Lillian Baral, et al*., 137 T.C. No. 1 (2011)

2. Using the Table of Contents of RIA or CCH, find the titles for the following:

   a. Subtitle C

   b. Subchapter K of Chapter 1

   c. Part I of Subchapter C of Chapter 1

3. Which IRC sections address the following topics:

   a. Earned Income Tax Credit

   b. Tax treatment of Social Security benefits.

   c. Charitable contributions

4. For the following question, use either RIA or CCH and state your answer, the Code section you used and briefly explain your rationale using the Code section you found.

Stuart did not like the shape of his nose and thought it harmed his social life and career advancement. In 2011, Stuart spent $15,000 to have a "nose job." His insurance did not cover it. Assuming his AGI is not too high to prohibit it, may Stuart deduct this medical expense?

5. Ben really likes to gamble. He goes to Reno several times a year, Golden Gate Fields, and plays the lotteries of various states. In 2011, he won $200,000 in the California lottery, payable over the next 10 years. He also won $5,000 in the Virginia lottery. He mostly broke even in Reno and at the track. In 2009, he sold under an installment sale, a piece of land in California that was held for investment. Payments are to be received from the buyer over the next 6 years, as is Ben's $540,000 gain. Because Ben is spending so much time in Reno, he is considering moving to Nevada permanently.

   Make a list of at least 4 tax issues you would need to research in order to file correct tax returns for Ben for 2011.

#3 - DUE 1/17

1. Provide the number and title for each of the following with respect to IRC §165:
   a. Subtitle
   b. Chapter
   c. Subchapter
   d. Part

2. *Use of legislative history*: P.L. 111-147 (3/18/10) added a set of rules referred to as FATCA (Foreign Account Tax Compliance Act). One of the new Code sections added was §6038D, Information with respect to foreign financial assets. The legislative history to this new Code section is from the Joint Committee on Taxation. You can find it on RIA Checkpoint or CCH by starting with Code Section 6038D and from there going to history and committee reports. You can also find it on the JCT website at:

   - General Explanation Of Tax Legislation Enacted In The 111th Congress - http://www.jct.gov/publications.html?func=startdown&id=3775 (check table of contents of this report (referred to as a "Blue Book") for the information on §6038D.
   - Technical Explanation Of The Revenue Provisions Contained In Senate Amendment 3310, The “Hiring Incentives To Restore Employment Act,” Under Consideration By The Senate (JXC-4-10) - http://www.jct.gov/publications.html?func=startdown&id=3648 – check table of contents for pages pertinent to your assignment.

   Write an article about this new rule (just §6038D and its history, not the other FATCA provisions) that is suitable for your firm’s client newsletter – no longer than 2 double-spaced typed pages. Your clients are mostly high income individuals and owners and employees of small and medium sized businesses who do not have a deep understanding of the tax law. Be sure to state what the change was, why it was made, which type of clients will be affected, how it works, and anything else you think will be of interest to your clients about this change. (15)

   b. Submit your article to Turnitin.com and make any necessary changes before submitting it for homework.

c. Bring in an extra copy of your article without your name on it; instead, put the last 4 digits of your phone number on it.

3. Find TAM 201111004, read it and prepare a 1 – 2 paragraph summary of it that would be suitable to include in a research memo in which this ruling was pertinent [6]

4. Go to website where IRS has IRBs – what is the most recent one (provide its number)? (for the link, see list of primary authority at website for this class) You are encouraged to open that IRB up to see what it looks like and what information this weekly IRS publication provides.

5. Your CPA firm is creating a checklist to help employees who are writing letters to clients explaining answers to their tax questions. They would like each employee to recommend two items for this checklist. List and briefly explain what you would contribute. [4]

6. Think about the presentations you have heard in class already and about presentation you'll be making on your Supreme Court case. What are two good pieces of advice you'd offer to someone who will be making a presentation on a tax topic. [2]

#4 - DUE 1/24

1. Review and comment on the client newsletter article you were given last week. Put your comments in RED ink on the letter. Pretend you are a client - does the article help you, and is it interesting? Provide any suggestions for improvement you have.
2. Use the RIA or CCH Citator to find the current status of Revenue Ruling 76-345.
3. List two reasons why a taxpayer might chose to take his case to Tax Court rather than to District Court.
4. Practice tax research memo [20] Use either RIA and/or CCH and prepare a research memo using the format discussed in class. Turn in a hard copy AND email one to your instructor. The file name should have your last name in it and the number “4”.

   Facts: Your new client Abigail has taken up gambling on a full-time basis, betting at casinos in Reno and Las Vegas and at the horse tracks in California. Last year, before she started on this venture, she had your firm research whether this was considered a trade or business. Your research concluded that it was. Now with 2011 over, Abigail has determined that here 2011 results were:

   - winnings $110,000
   - losses $175,000
   - expenses $34,000

   Issue: Are Abigail's losses subject to the gambling limitation so 165(d) as they would be for personal gambling?

5. Read the Supreme Court case you signed up for [nothing due yet]

#5 - DUE 1/31

1. Major Supreme Court case brief [15]

Not all of the tax law comes directly from the IRC. There are some doctrines that come from court cases, primarily U.S. Supreme Court cases. We will do a multi-part project that involves briefing a U.S. Supreme Court case, finding a citing case and making an oral presentation on your case. The homework due tonight is the brief of your case and use of a legal dictionary.

a. Brief the case (cite, doctrine, issue, facts, law, discussion, conclusion). See the guidance at the 223A Website – Item G.

b. Find one word in one of your case that you are not familiar with. Locate a law dictionary such as Black's Law Dictionary and find the definition. Or check the 223A Web site for an on-line legal dictionary.

Reminder: On 2/21 you will make a brief presentation to the class on your court case. You may want to prepare your speaking notes at the same time you prepare the brief, as well as the 4 (minimum) overheads you will use).

2. Practice with citators: Citate *Hallmark Cards v. Comm'r*, 90 TC 26 (1988) using both CCH and RIA.

   a. Explain how the information in the RIA and CCH Citators differs in terms of content and details.

   b. What was the most recently decided Tax Court case to cite *Hallmark Cards*?

3. Use a Citator to find a recent case that cited your Supreme Court case. Locate and read the case, and write up a 2 - 3 paragraph explanation of how your Supreme Court case was applied or distinguished in the case. If you chose a Supreme Court case dealing with a state tax matter, find citing cases by searching for them on RIA Checkpoint in the file for Federal Cases Addressing State Issues. [6]

4. Work on Assignment #7 [nothing due yet]

#6 - DUE 2/7

1. Rewrite your assignment #4 memo (you can regain lost points up to a total score of 18).

2. Search in the RIA or CCH tax journals online to find an article that mentions your Supreme Court case. If you can't find one, see if you can find an article on the general topic of your case and state the author, name, journal and date of that article.

3. Tax journals on RIA Checkpoint: (a) Explain how you can use RIA Checkpoint to find the table of contents to the current issue of the *Journal of Taxation*. (b) List the title of one article in the current *Journal of Taxation* that you would be most interested in reading.

4. Taxgo Corporation sells tax prep software online. [9]

   a. If Taxgo is located in California will it have to collect sales tax from California customers?

   b. What about if Taxgo instead operates in North Carolina – will Taxgo need to collect sales tax from North Carolina customers?

   c. Regardless of where Taxgo locates, Taxgo plans to attend the AICPA Tax Section meeting in Illinois in January, as an exhibitor. Will this cause Taxgo to have either income or sales tax nexus in Illinois?

5. Using search tools more effectively. [8]

   a. Your client is wondering what the current talk is regarding whether the federal government might create a value-added tax (VAT). Think about how you might find an answer to this question on the Internet. Do the search. List and briefly describe one of the websites you found using the following questions (label your answers A - E):

A. URL of the website found

B. Who maintains the website

C. Date the website was last updated

D. What did the site tell you about the current status of a federal VAT?

E. Was the information reliable and helpful? (consider the author) Why or why not?

b. There are many tips for using search engines. If you learn some of these, it will improve your search results. For example, here is one (of many) from Google. You can bring up results from only a certain website or from a type of provider by specifying it in the search. For example, this search – capitallosslimitation:.edu will bring you sites maintained by educational institutions that discuss capital loss limitations. Or if you wanted to find New York Times articles on capital losses, you would search for capitalloss:.nytimes.com.

What is the first hit you get on Google is you search specifically for capital loss information from the IRS website, using the tip above?

c. Review the search tips from Google (http://www.google.com/help/features.html). Find one you think will be useful to you and provide a brief summary. Be sure to also test it and describe the results in your answer.

d. Go to the IRS website and review the search tips at http://www.irs.gov/help/search_help.html. Select one of the advanced searching tips of interest to you and write up a short summary of it with one example.

6. Search in the *Taxes* magazine file in CCH to find the most recent article that mentions the *Soliman* case and the home office deduction. State the title, author and date of the magazine.

7. Work on Assignment #7 [nothing due yet]

#7 – DUE 2/14

Research memo, client letter and tax policy analysis. This is the significant writing requirement of your MST program and of this class. [150]

Follow the format of the sample memos and letters discussed in class (and in your Course Reader).

Before starting your work, be sure to review the grading rubric included at the end of this syllabus.

1. Research memo and client letter:

a) Research the issue using RIA and/or CCH. You may also use BNA.

b) Prepare a memo to the client's tax file

c) Prepare a letter to the client

Problem to research for your memo and letter: Julie Jones purchased a home in 2011 in San Jose. She has asked you to review her property tax bill to help her determine how much of what she paid to the County Assessor (total $9,400) is deductible as a real estate tax on her Schedule A. Two items in particular have her confused:

1) Parcel tax for Loman School District $400

2) Paloma Community College Bond Assessment (.0149 of assessed value) $720

Determine if the above amounts are deductible by Julie. If not deductible, can she add them to the basis of her home?

2. Newsletter article:

Write an article for your firm's newsletter based on your findings of this research project (of course, don't mention the client or specific facts). Maximum word length is 800 words and minimum is 600 words. Be sure to include a note to your instructor at the end stating how many words you used.

3. Tax policy analysis:

Congressman Laudler has introduced legislation that would allow individuals to deduct all of the amounts they pay to their state and local governments as part of a tax bill if they are a homeowner and live in that home as their principal residence. The deduction would continue to only be available to those who itemized their deductions.

Use the tax policy chart word document (on the 223A website) for the tax policy analysis.

Assemble all of the above items into a single word document with the file name being your last name. Be sure to use page breaks between the memo, letter, article, and tax policy analysis. Submit the entire file to Turnitin.com and make any necessary changes before submitting it. E-mail the entire assignment (in one word file with your last name in the file name) to your instructor before the start of class.

#8– DUE 2/21

1. Oral presentation of a major Supreme Court case assigned to you. [12]

Objectives: To …

- Learn about important Supreme Court case doctrines which are not necessarily part of the IRC.
- Obtain additional practice in making an oral presentation.
- Learn more about making oral presentations from observing those made by your classmates.

Prepare a presentation for your classmates that will enable them to find out about the basics of your case including why it is important (the doctrine of the case). Be sure to prepare at least 4 overheads for use in your presentation.

NOTE – You will lose 2 points for every presentation you miss should you arrive late (or leave early). You will be graded on how well you get your points across (clarity) and presentation skills (can we hear you, quality of visual aids, eye contact, etc.)

2. Use Circular 230 to answer the following questions: [9]

a. CPA Jerry is going to start a blog on tax advice that he thinks will be of interest to his current clients and perhaps attract some new clients. Which of the following names for the blog, if any, should he avoid using and why?

   i. Tax Tips

   ii. Rants of a Certified Tax Professional

   iii. Tax Musings

   iv. Jerry's Tax Ideas

b. Would it be ok for Jerry to continue to prepare returns for Mr. and Mrs. Balboa during the year they are filing for a divorce?

c. Does Circular 230 require a CPA to get copies of a client's 1099s reporting interest income or is a list provided by the client ok? Explain.

3. Assume you work in a small CPA firm serving individual and small business clients. Select one of the AICPA SSTSs and write a 1 – 2-page memo to your colleagues that explains the SSTS and lists procedures your office should implement to be in compliance with the SSTS. You need to use your creativity about office operations and tax knowledge to develop the list of procedures. Remember to put yourself in the place of the author – a senior CPA at a small firm giving advice to both new and experienced tax staff. The SSTSs can be found using a link at Web H. [12]

2/28 FINAL EXAM (90)

MST Program Learning Objectives

1. To identify and understand complex tax issues within the context of the global business world.

2. To learn research skills that will assist in exploring both familiar and new areas of the tax law and communicate the findings clearly.

3. To be aware of multi-jurisdictional tax issues.

4. To develop conceptual and analytic skills with real world applications.

5. To develop an appreciation for tax policy issues that underpin our tax laws.

6. To understand the ethical implications of tax practice.

Grading Rubric for 223A Research Project – Due 2/14

1=not present 2=weak/not clear 3=satisfactory 4=good 5=outstanding

FILE MEMO					
Issue identification	1	2	3	4	5
Explanation of Code sections	2	4	6	8	10
Explanation of regulation sections	2	4	6	8	10
Explanation of cases and IRS rulings	2	4	6	8	10
Sufficiency of law section (did you find enough and is it on point?	2	4	6	8	10
Analysis section – complete and appropriate?	2	4	6	8	10
Memo format	1	2	3	4	5
Application of writing rubric	4	8	12	14	16
Citations	1	2	3	4	5
Used Turnitin.com	0				4
CLIENT LETTER					
Completeness and accuracy of information	1	2	3	4	5
Grammar*	1	2	3	4	5
Clarity	1	2	3	4	5
Appropriate level for client	1	2	3	4	5
NEWSLETTER					
Grammar	1	2	3	4	5
Clarity & appropriateness to audience	1	2	3	4	5
Correct and complete application of the law	1	2	3	4	5
TAX POLICY ANALYSIS					
Thoroughness of analysis	2	4	6	8	10
Correct application of the principles	2	4	6	8	10
CLIENT SERVICE (will they hire you again?)	1	2	3	4	5
Homework timely and properly submitted?	1	2	3	4	5
Total Score ______					
Comments:					