# *MARSHALL SCHOOL OF BUSINESS ONLINE LEARNING PLATFORM*

This course is divided into modules which correspond with weeks in a regular course. New students are also encouraged to participate in the Orientation Week activities (Module 0) in order to learn how to use the online tools available to them before the official start of class in Module 1. Module activities may include reading assignments, pre-recorded lectures, interactive exercises, homework assignments, Blackboard discussion forums and weekly MarshallTALK live video discussion sessions. It is estimated that students will spend approximately 9 hours per week to complete each module in a 3-unit course.

Our online courses follow a “flipped classroom” model in which students are required to complete all of the reading assignments, pre-recorded lectures, interactive exercises, and Bb assignments at their own pace (i.e. asynchronously) during the week prior to attending the “real time” (i.e. synchronous) MarshallTALK video discussion forum, where they will interact with one another and with faculty to apply the concepts they’ve learned throughout the week.

**Students are required to complete all asynchronous online content activities as well as to participate in the synchronous MarshallTALK live video discussion sessions each week.** **Check the course syllabus for dates and times and only register for this class if you can complete all class work independently and log on to the weekly interactive MarshallTALK sessions.**

## Blackboard (Bb)

Blackboard is the primary learning management system currently used at USC and may be accessed at [https://blackboard.usc.](https://blackboard.usc.edu/)edu. From the Bb Course Home Page, students can access their course syllabus, identify readings, participate in discussion forums, submit assignments, and review grades. They can also access links to the other platforms used in this course. General questions regarding course material, content, or procedures should be posted in the Blackboard discussion board or addressed during MarshallTALK sessions so that faculty responses may benefit all class members.

## Virtual Classroom

The Virtual Classroom enables students to asynchronously view faculty lectures, guest speakers and other integrated course content. Students also use the Virtual Classroom to engage in self-assessment activities designed to help them understand and apply key course concepts. The Virtual Classroom is organized into weekly modules that correspond to the course syllabus and are designed to be taken in the order they appear. The interactive exercises within this Virtual Classroom are not graded but contain information that would otherwise be delivered in traditional class lectures and that may be included in the midterm and final exams. *A link to this platform will be found in Bb.*

## MarshallTALK

Students and faculty will meet online in real time at a pre-determined date and time each week in MarshallTALK, a live video discussion forum. MarshallTALK allows students to apply the content they have learned thus far in the course with their peers and to ask questions of faculty face-to-face. *A link to this platform will be found in Bb.*

## SYSTEM REQUIREMENTS

The following equipment is required to successfully participate in this online course:

* Computer
* Headset or built-in speakers & microphone
* HD Webcam

**NOTE:** Students using MacBook Pro and MacBook Air computers with retina display may need to use an external webcam in order to fully participate in the MarshallTALK sessions (powered by WebEx).

* High speed Internet connection

Students must be able to access at least one of the following browsers:

* Internet Explorer 9.x and above on PCs
* FireFox 3.6 and above on PCs
* Safari 3.6 and higher on Mac (only)
* Firefox 3.x and higher on Mac
* Google Chrome

## TECHNICAL SUPPORT

* For Blackboard Support:

USC Information Technology Services:

Call (213) 740-5555 or email consult@usc.edu.

For more information, visit their website at: <http://www.usc.edu/its/>

* For Virtual Classroom Support:

Email marshall.talk@marshall.usc.edu

* For MarshallTALK (WebEx) Support:

Go to: <http://www.webex.com/test-meeting.html>

* For MyMarshall Support, USC Marshall:

Call (213) 740-3000 Monday through Friday, 7:00am to 6:00pm PST

or visit their website at: [http://msbhelp.usc.edu](http://msbhelp.usc.edu/)

* For additional campus-based computer support:
	+ USC Information Technology Services (ITS) Customer Support Center <http://itservices.usc.edu/csc/>
	+ For Computer Repairs: USC Bookstore Service Department

<http://uscbookstore.com/t6-computer_repair.aspx>

****

**SYLLABUS: ACCT 550T – Federal Tax Research and Professional Responsibilities**

Summer 2015 / Section # 14219D May 26 – Aug 10

**Mondays 5:00 – 6:00 p.m. PDT ONLINE**

This course covers tax law research methods; interpreting statutes, cases and rulings; communicating research results; administration and professional responsibilities of tax practice. Recommended preparation: introductory tax course.

**INSTRUCTOR:** Patricia Hughes Mills, J.D., LL.M. **OFFICE HOURS:**

 Professor of Clinical Accounting By appointment

 Leventhal School of Accounting (virtual meetings

 Room ACC 232C available)

 Phone 213-740-5007

 Email: pmills@marshall.usc.edu

**EMERGENCY** USC Emergency Info Line: 213-740-9233

**NUMBERS**: USC Emergencies: 213-740-4321

USC Information Line: 213-740-2311

KUSC Radio (91.5 FM)

**REQUIRED TEXT**: *Federal Tax Research*, 10th Edition.

Sawyers, Raabe, Whittenburg, & Gill

Cengage Learning (2015)

<http://www.cengagebrain.com/shop/en/US/storefront/US?cmd=CLHeaderSearch&fieldValue=9781285439396>

**COURSE LEARNING OUTCOMES:**

By the end of this course, students will be able to:

1. Identify the various types of tax authority and explain their significance in determining client tax positions;
2. Demonstrate proficiency in various tax research platforms to find appropriate primary and secondary authorities when analyzing a tax issue;
3. Compare the relevant standards and professional responsibilities dictated by applicable governing bodies (IRS, AICPA, tax penalty provisions) for taking a tax position;
4. Discuss the procedure, options, and responsibilities for advising clients in a tax controversy matter; and
5. Research, analyze, and present an analysis of a sophisticated tax issue.

**PROGRAM LEARNING OUTCOMES**:

The following are the five Student Learning Outcomes developed for this program by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools.  This course will deal primarily with learning outcomes #3 and #4, and to a lesser extent with learning outcomes #1 and #2.

***1. Technical, Conceptual, Problem-Solving***

Students will be competent in and be able to apply discipline-specific knowledge and skills in the fields of accounting or taxation. This learning outcome includes the development of critical thinking and problem-solving skills, as well as an understanding of the strategic role of accounting and taxation in business organizations and society.

* MBT specific—Apply critical thinking and problem-solving skills related to taxation of individuals, flow-through entities, and corporations. Recognize potential opportunities for tax savings and tax planning.

***2. Professional Development***

Students will be able to communicate clearly and strategically, after considering the relevant audience, situation, and purpose of the communication. Students will demonstrate the ability to work productively with others to accomplish established goals.

* MBT specific—Convert complex and technical tax terminology into language that translates to non-technical audiences. Demonstrate strong interpersonal communication skills that build relationships with clients over time. Document exchanges with careful attention to word choice, tone, and accuracy.

**3. *Research/Life-Long Learning***

Students will be able to use relevant research databases and academic/professional literature to gain new knowledge and analyze business situations.

* MBT specific—Use computer-based and paper-based systems to thoroughly research tax codes, tax law, rulings and interpretations. Use knowledge to be able to adjust to changes in tax law over time.

**4. *Ethical Principles and Professional Standards***

Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions.

* MBT specific—Demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession. Show the ability to express and follow rules of independence and the highest sense of professional ethics.

**5. *Globalization and Diversity***

Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business.

* MBT specific—Explain key differences in taxing policies related to expatriates and the countries they live and work in. Reflect on cultural and ethnic differences in approaches to business and taxation policies.

**GRADING:**

SHORT RESEARCH ASSIGNMENTS 300 points

PARTICIPATION (MarshallTALK, Discussion Forum, Individual

Presentation) 100 points

RESEARCH MEMO # 1 150 points

RESEARCH MEMO # 2 300 points

EXAMS 150 points

 ---------------

TOTAL POINTS 1,000 points

SHORT RESEARCH ASSIGNMENTS (TAX RESEARCH PLATFORM EXERCISES):

* + Tax research platform exercises will be posted in Blackboard under the Assignments Tab and are due as indicated on the syllabus.
	+ They should be submitted in a Word document under the “Assignments” tab in Blackboard, and will be returned with comments through Blackboard. Points will be deducted for assignments turned in late.

DISCUSSION FORUM:

* Posts to the Blackboard discussion forum are required, as indicated in the syllabus. Your grade for the discussion forum will be based on your participation in the forum as well as on the thoughtfulness and relevance of the posts.

INDIVIDUAL CLASS PRESENTATION:

* Each student must make a brief current developments presentation to the class on a tax topic of their choice one time during the semester. The current development should come from a current daily or weekly tax news service. This presentation is only expected to be a couple of minutes long, and will be presented during our MarshallTALK meetings.

PARTICIPATION in MarshallTALK:

* Readings and Virtual Classroom work should be done in advance of MarshallTALK sessions.
* Links to join the weekly MarshallTALK sessions will be posted in Blackboard. This is your opportunity to have live discussions with your professor and classmates. **Participating in these sessions is not optional; rather, it is required to meet the minimum number of contact hours for this course.**

RESEARCH MEMOS:

* + Research memo topics and instructions will be posted in Blackboard under Assignments and are due as indicated on the syllabus.
	+ Research memos will be evaluated based on content as well as on the effectiveness of your communication. This includes grammar, spelling, organization, and other essentials of effective communication.
	+ All research memos should be submitted in a Word document under the “Assignments” tab in Blackboard, and will be returned with comments through Blackboard. Points will be deducted for assignments turned in late.

EXAMS:

* + Three short exams will be given online as indicated in the syllabus. Instructions will be posted on Blackboard.

OTHER:

* + Note that the Virtual Classroom is an important part of your learning activities but the Virtual classroom “quizzes” (exercises) are not graded. **However, they often take the place of classroom lecture and should be used to convey and reinforce the material to you, and may be included in the exams.** For additional study aids, see the Cengage Online Interactive Learning Tools for your textbook [see [www.cengagebrain.com](http://www.cengagebrain.com) and instructions in text book to access].

**ONLINE LEARNING**

***In order to be successful in this course, you must read the assigned readings, participate in the discussion forums and MarshallTALK, watch the videos in the Virtual Classroom, try the Virtual Classroom exercises, and practice using the online tax research platforms by completing the scheduled assignments. It is estimated that this will take a commitment of 8 – 14 hours per week to keep up with the course material and assessments.* *Students who miss the live sessions consistently or frequently will not be allowed to pass the course.***

.

**GRADING POLICIES:**

This course adheres to the USC Leventhal School of Accounting and Marshall School of Business grading Standards for graduate programs. In general, final course grades at the graduate level in a core course average approximately B+ (3.3) but may vary based on class performance. For elective courses, the class average is usually higher (approximately 3.5), which is between a B+ and an A-. You must receive a C or better to pass a required class, and you must have an overall B average (3.0 minimum) in order to graduate from USC.

**ACADEMIC CONDUCT**

Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code.  Students are responsible for obtaining, reading, and understanding the Honor Code System handbook.  Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook.  For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.

**PLAGIARISM**

Presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences.  Please familiarize yourself with the discussion of plagiarism in SCampus in Section 11 Behavior Violating University Standards [https://scampus.usc.edu/1100-behavior-violating-university-standards-and-appropriate-sanctions/](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=https%3a%2f%2fscampus.usc.edu%2f1100-behavior-violating-university-standards-and-appropriate-sanctions%2f).  Other forms of academic dishonesty are equally unacceptable.  See additional information in SCampus and university policies on scientific misconduct, [http://policy.usc.edu/scientific-misconduct/](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fpolicy.usc.edu%2fscientific-misconduct%2f).

**SUPPORT SYSTEMS**

Students whose primary language is not English should check with the *American Language Institute*[http://dornsife.usc.edu/ali](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fdornsife.usc.edu%2fali), which sponsors courses and workshops specifically for international graduate students.

*The Office of Disability Services and Programs* [http://sait.usc.edu/academicsupport/centerprograms/dsp/home\_index.html](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fsait.usc.edu%2facademicsupport%2fcenterprograms%2fdsp%2fhome_index.html) provides certification for students with disabilities and helps arrange the relevant accommodations.

 If an officially  declared emergency makes travel to campus infeasible, *USC Emergency Information*[*http://emergency.usc.edu/*](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2femergency.usc.edu%2f) will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.

Discrimination, sexual assault, and harassment are not tolerated by the university.  You are encouraged to report any incidents to the Office of Equity and Diversity [http://equity.usc.edu/](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fequity.usc.edu%2f) or to the Department of Public Safety, [http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fcapsnet.usc.edu%2fdepartment%2fdepartment-public-safety%2fonline-forms%2fcontact-us).

This is important for the safety of the whole USC community.  Another member of the university community – such as a friend, classmate, advisor, or faculty member – can help initiate the report or can initiate the report on behalf of another person.  The Center for Women and Men [http://www.usc.edu/student-affairs/cwm/](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=http%3a%2f%2fwww.usc.edu%2fstudent-affairs%2fcwm%2f) provides 24/7 confidential support, and the sexual assault resource center webpage [https://sarc.usc.edu/reporting-options/](https://mail.marshall.usc.edu/owa/redir.aspx?C=_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.&URL=https%3a%2f%2fsarc.usc.edu%2freporting-options%2f) describes reporting options and other resources.

**STATEMENT ON RETENTION OF PAPERS FROM THE CURRICULUM OFFICE**

According to the *Guidelines on Documents Retention*, University policy requires that final exams and all other grade work which affected the course grade be kept for one year.  Other papers or work that instructors hand back but that students fail to pick up can be held for one month.

|  |  |
| --- | --- |
| **Orientation Week (prior to first week of class)** | **Introduction to Online Coursework:** **NOTE: These activities are not graded but you are encouraged to participate in order to get familiar with the technology.** |
| **Learning Outcomes** | 1. Access Blackboard Course Materials
2. Navigate the Virtual Classroom (found in Blackboard)
3. Introduce yourself using Blackboard Discussion Forum
4. Attend a MarshallTALK session
 |
| **Readings** | **Course Syllabus** (found in Blackboard course pages) |
| **Activities**  | **MarshallTALK** New students are expected to attend at least one of the following MarshallTALK (WebEx) practice session *prior to* the first MarshallTALK session to become familiar with the course layout and to make sure they have the necessary equipment to actively participate in MarshallTALK discussions. Sessions are offered from **5:00 – 6:00 p.m. on May 13th, 14th, 18th, and 19th**. Links will be posted in Blackboard.**Virtual Classroom** (found in Backboard course pages)Try navigating through the Virtual Classroom for an overview of the course.  |
| **Assignments** | **Blackboard Discussion Forum** (found in Blackboard course pages)Post your bio or introduction in the Blackboard Discussion Board. In approximately 100 words, describe:* who you are
* what you do for a living
* where you are located
* what tax experience you have
* what you hope to get out of this course

**Respond to at least one of your peers’ posts** with a thoughtful and substantive comment. |

|  |  |
| --- | --- |
| **Week of June 1 - 7** | **MODULE 1: Introduction / Tax Research Methodology****MODULE 2: RIA Checkpoint Tax Research Platform**  |
| **Attend****MarshallTALK**  | * **Monday June 1st, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Explain the role of tax research in the profession
* Explain the governing standards of professional responsibility for giving advice in the tax profession
* Identify the sources of primary and secondary authority
* Delineate the steps of the tax research process
* Access RIA Checkpoint and use basic functionality
* Identify and access primary and secondary authorities with RIA Checkpoint
* Research primary and secondary authorities using RIA Checkpoint platform
* Analyze a tax issue using RIA Checkpoint
 |
| **Readings** | * Text Chps. 1 and 2
* Text Chp 6
* See posted materials (Blackboard Course Materials Module 2)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 1
* Set up personal RIA Checkpoint Account [see Blackboard Class Materials for instructions]
* Complete online RIA Checkpoint Tutorial [see instructions in Blackboard Course Materials]
* Complete Virtual Classroom Module 2
 |
| **Submit by Midnight Sunday June 7th**  | * **RIA Checkpoint Research Assignment**

[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab]**NOTE**: Blackboard is scheduled to be unavailable this weekend. If so, please email your assignment to pmills@marshall.usc.edu  |

|  |  |
| --- | --- |
| **Week of****June 8- 14** | **MODULE 3: Constitutional and Legislative Sources** |
| **Attend****MarshallTALK** | * **Monday June 8th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Describe the legislative process for new tax laws and amendments
* Examine the role of legislative history in interpreting tax laws
* Locate the statutory sources of the tax law
* Analyze the legislative history of an IRC provision
 |
| **Readings** | * Text Chp. 3
* See posted materials (Blackboard Course Materials Module 3)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 3
 |
| **Submit by Midnight Sunday June 14th**  | * **Legislative Research Assignment using RIA Checkpoint**

[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab] |

|  |  |
| --- | --- |
| **Week of****June 15 – 21** | **MODULE 4: Administrative (IRS) Sources** |
| **Attend****MarshallTALK** | * **Monday June 15th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Identify the various types of IRS pronouncements and their significance
* Describe how to locate and interpret the precedential value of administrative sources of tax law
* Explain and use the elements of common citations for Regulations and other IRC pronouncements
* Research and analyze a tax issue based on IRS pronouncements
 |
| **Readings** | * Text Chp. 4
* See posted materials (Blackboard Course Materials Module 4)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 4
 |
| **Submit by Midnight June 21st**  | * **Administrative (IRS) Sources Research Assignment using RIA Checkpoint**

[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab]* **EXAM # 1 on Modules 1-4 [access under Assignments tab in Blackboard]**
 |

|  |  |
| --- | --- |
| **Week of****June 22 – 28** | **MODULE 5: Judicial Interpretations** |
| **Attend****MarshallTALK** | * **Monday June 22nd, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Describe the court system and appeal options for tax litigation
* Compare the reasoning for litigating in alternate courts
* Explain and use the elements of common citations for case law
* Analyze an issue using judicial precedent
 |
| **Readings** | * Text Chp. 5
* See posted materials (Blackboard Course Materials Module 5)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 5
 |
| **Submit by Midnight June 28** | * **Case Law Research Assignment using RIA Checkpoint**

[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab]* **Blackboard Discussion Forum:** Answer the Module 5 question in the Blackboard Discussion Forum, and respond to one of your classmates’ posts.
 |

|  |  |
| --- | --- |
| **Week of** **June 29 – July 5** | **MODULE 6: Writing a Tax Memo** |
| **Attend****MarshallTALK** | * **Monday June 29th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Identify typical communications of the tax professional
* Analyze and compare effective and ineffective research memorandum
* Research and analyze a given tax issue
* Demonstrate technical memoranda writing skills
 |
| **Readings** | * Text Chp. 11
* See posted materials (Blackboard Course Materials Module 6)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 6
 |
| **Submit by Midnight July 5th**  | * **Research Memo #1**

[See Virtual Classroom for scenario / see Blackboard Assignments for instructions / submit in Blackboard under Assignments Tab] |

|  |  |
| --- | --- |
| **Week of****July 6 - 12** | **MODULE 7: Citators and Tax Periodicals****MODULE 8: CCH IntelliConnect Tax Research Platform** |
| **Attend****MarshallTALK** | * **Monday July 6th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Explain use of citators and tax periodicals in tax research
* Apply use of citator to primary authority
* Demonstrate use of citator as a research tool
* Demonstrate use of tax periodicals as research tool
* Access CCH IntelliConnect and use basic functionality
* Identify and access primary and secondary authorities with CCH IntelliConnect
* Research primary and secondary authorities using CCH IntelliConnect
* Analyze a tax issue using CCH IntelliConnect
 |
| **Readings** | * Text Chp. 6 pgs 218 – 227
* Text Chp 7
* See posted materials (Blackboard Course Materials Module 8)
 |
| **Learning Activities** | * Complete Virtual Classroom Modules 7 and 8
* Complete online CCH IntelliConnect Tutorial [see instructions in Blackboard Course Materials]
 |
| **Submit by Midnight July 12th**  | * **Citator and Tax Periodical Assignment using RIA Checkpoint**
* **CCH IntelliConnect Research Assignment**

[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab] |

|  |  |
| --- | --- |
| **Week of** **July 13 - 19** | **MODULE 9: Penalties and Standards of Tax Practice** |
| **Attend****MarshallTALK** | * **Monday July 13th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Identify various taxpayer and preparer penalties
* Analyze and compare return position standards
* Compute interest on underpayments and identify the statute of limitations for assessment
* Using the applicable professional standards, analyze and discuss a tax issues based on conflicting authorities
 |
| **Readings** | * Text Chp. 14
* See posted materials (Blackboard Course Materials Module 9)
 |
| **Learning Activities** | * Complete Virtual Classroom Module 9
 |
| **Submit by Midnight July 19th**  | * **Blackboard Discussion Forum:** Answer the Module 9 question in the Blackboard Discussion Forum, and respond to one of your classmates’ posts.
* **EXAM # 2 on Modules 5 – 9 [access under Assignments tab in Blackboard]**
 |

|  |  |
| --- | --- |
| **Week of****Jul 20 – Jul 26** | **MODULE 10: IRS Practice and Procedure****MODULE 11: Tax Planning** |
| **Attend****MarshallTALK** | * **Monday July 20th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Explain the RS audit and appeal process
* Compare client options upon audit
* Develop professional responsibilities in representing clients before the IRS
* Identify types of tax planning opportunities
* Analyze tax planning transactions
* Apply the applicable standards for legitimate tax planning
 |
| **Readings** | * Text Chp 12 and 13
* See posted materials (Blackboard Course Materials)
 |
| **Learning Activities** | * Complete Virtual Classroom Modules 10 and 11
 |
| **Submit by Midnight July 26th**  | * **Blackboard Discussion Forum:** Answer the Module 10 **AND** Module 11 question in the Blackboard Discussion Forum, and respond to one of your classmates’ posts.
 |

|  |  |
| --- | --- |
| **Week of****Jul 27 – Aug 2** | **MODULE 12:** **BNA Tax Research Platform OR State Tax Research** |
| **Attend****MarshallTALK** | * **Monday July 27th, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Access BNA Tax Service and use basic functionality
* Identify and access primary and secondary authorities using BNA platform
* Research primary and secondary authorities using BNA platform
* Analyze a tax issue using BNA
 | * Apply the tax research process to state and local tax issues
* Identify the major features of state tax services
* Research and analyze a state tax issue using one of the tax services
 |
| **Readings** | * Text pgs 280 – 288
* See Posted Material (Blackboard Course Materials)
 | * Text pgs 324 – 352
* See Posted Material (Blackboard Course Materials)
 |
| **Learning Activities** | * Complete online BNA Tutorial [see instructions in Blackboard Course Materials]
* Complete Virtual Classroom Module 12
 | * Complete online RIA Checkpoint State Research Tutorial [see instructions in Blackboard Course Materials]
* Complete Virtual Classroom Module 12
 |
| **Submit by Midnight Aug 2nd**  | [No homework – work on research memo]**EXAM # 3 on Modules 10 – 12 and Review [access under Assignments tab in Blackboard]** |

|  |  |
| --- | --- |
| **Week of** **Aug 3 – Aug 9** | **MODULE 13: Comprehensive Research Memo** |
| **Attend****MarshallTALK** | * **Monday Aug 3rd, 5:00 – 6:00 p.m. PDT**A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Use totality of research and analytical skills to address a complex tax issue
* Research and prepare a comprehensive written technical memorandum
 |
| **Readings** | * Independent research
 |
| **Learning Activities** | * See Scenario in Virtual Classroom Module 13
* Conduct independent research
 |
| **Submit by Midnight Sunday Aug 9th**  | * **Research Memo #2**

[See Virtual Classroom for scenario / see Blackboard Assignments for instructions / submit in Blackboard under Assignments Tab] |

|  |  |
| --- | --- |
| **Week of** **Aug 10th**  | **MODULE 14: Review and Wrap-Up** |
| **Attend****MarshallTALK** | * **Monday Aug 10th, 5:00 – 6:00 p.m. PDT** A synchronous live video conference via WebEx with Prof. Mills and your classmates.A WebEx link will be posted in Blackboard under “MarshallTALK.”
 |
| **Learning Outcomes** | * Discuss and analyze Research Memo # 2
 |