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.
Professor of Clinical Accounting
Leventhal School of Accounting
Room ACC 111
Phone 213-740-5007
Email: pmills@marshall.usc.edu

OFFICE HOURS: Tuesdays and Thursdays 12:00 – 2:00 p.m.
Tuesdays 5:30 – 6:30 p.m.

EMERGENCY NUMBERS:
USC Emergencies: 213-740-4321
USC Public Safety – Non Emergencies: 213-740-6000
USC Emergency Info Line: 213-740-9233
USC Information Line: 213-740-2311
KUSC Radio (91.5 FM)

Sawyers & Gill
Cengage Learning (2017)
https://www.cengagebrain.com/shop/ProductDisplay?langId=-1&storeld=10151&catalogId=10057&productId=857089

NOTE: LAPTOPS WILL BE REQUIRED IN THE CLASSROOM ON THE DATES INDICATED IN THE SYLLABUS

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:
PREPARATION & PARTICIPATION 50 points
SHORT RESEARCH ASSIGNMENTS 210 points
RESEARCH MEMO # 1 100 points
PROTEST LETTER 100 points
RESEARCH MEMO # 2 300 points
QUIZZES 240 points

TOTAL POINTS 1,000 points

CLASSROOM POLICIES:

1. PREPARATION AND PARTICIPATION: Class attendance and participation is important in developing a coherent view of the materials covered in the course. Attendance is expected and students should be prepared to discuss the materials assigned for each class. READINGS FOR THAT DAY MUST BE DONE PRIOR TO CLASS. Lack of advance preparation will impact your preparation and participation grade.

2. TIMELINESS: Class will begin promptly at 2:00 p.m. Students are expected to be in their seats timely and remain in the classroom during the entire class session, unless prior arrangements are made with Prof. Mills. Please plan any necessary breaks only during the 15-minute break in the middle of the class session. Students should advise the professor of any planned absences.

3. QUIZZES: Three quizzes will be given in class as indicated in the syllabus. You will have 45 minutes to complete the quiz. Makeups will generally not be given except in the case of a documented medical problem. Quizzes are closed-book.

4. LAPTOP USE: Laptops or tablets will be required for using the tax research platforms on the dates indicated in the syllabus. Please see Prof. Mills prior to the start of the semester if you do not have a laptop or tablet available. Laptops should be open only during the research sessions and NOT DURING lectures and other class discussions. Other electronic devices (i.e., cell phones) should not be used during class.

5. SHORT RESEARCH ASSIGNMENTS (TAX RESEARCH PLATFORM EXERCISES):
   a. Tax research platform exercises will be posted in Blackboard under the Assignments Tab and are due as indicated on the syllabus. THESE WILL GENERALLY BE STARTED AND COMPLETED DURING THE CLASS SESSION. They should not be prepared in advance.
b. They should be submitted in a Word document under the “Assignments” tab in Blackboard. Points will be deducted for assignments turned in late.

6. **RESEARCH MEMOS AND PROTEST LETTER:**

   a. Research memo and protest letter topics and instructions will be posted in Blackboard under Assignments and are due as indicated on the syllabus.

   b. Research memos and the protest letter 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.

   c. All research memos and the protest letter 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.

**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. The graded elements of this course are listed in this syllabus along with information about how they will be evaluated.

**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**
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://scampus.usc.edu/1100-behavior-violating-university-standards-and-appropriate-sanctions/). 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/](http://policy.usc.edu/scientific-misconduct/).
**SUPPORT SYSTEMS**

*Student Counseling Services (SCS) - (213) 740-7711 – 24/7 on call*
Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention. [https://engemannshc.usc.edu/counseling/](https://engemannshc.usc.edu/counseling/)

*National Suicide Prevention Lifeline - 1-800-273-8255*
Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. [http://www.suicidepreventionlifeline.org](http://www.suicidepreventionlifeline.org)

*Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call*
Free and confidential therapy services, workshops, and training for situations related to gender-based harm. [https://engemannshc.usc.edu/rsvp/](https://engemannshc.usc.edu/rsvp/)

*Sexual Assault Resource Center*
For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: [http://sarc.usc.edu/](http://sarc.usc.edu/)

*Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086*
Works with faculty, staff, visitors, applicants, and students around issues of protected class. [https://equity.usc.edu/](https://equity.usc.edu/)

*Bias Assessment Response and Support*
Incidents of bias, hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. [https://studentaffairs.usc.edu/bias-assessment-response-support/](https://studentaffairs.usc.edu/bias-assessment-response-support/)

*Student Support & Advocacy – (213) 821-4710*
Assists students and families in resolving complex issues adversely affecting their success as a student EX: personal, financial, and academic. [https://studentaffairs.usc.edu/ssa/](https://studentaffairs.usc.edu/ssa/)

*Diversity at USC – [https://diversity.usc.edu/](https://diversity.usc.edu/)*
Tabs for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students

**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.
<table>
<thead>
<tr>
<th>August 22</th>
<th>MODULE 1: Introduction / Tax Research Methodology</th>
</tr>
</thead>
</table>
| **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 |
| **Readings** | ✓ Text Chp. 1 |

| August 24 | MODULE 2: RIA Checkpoint Tax Research Platform  
BRING LAPTOPS TO CLASS |
|-----------|------------------------------------------------|
| **Learning Outcomes** | ✓ 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 Chp 2 and Chp 6 through page 204  
✓ See posted materials (Blackboard Course Materials Module 2)  
✓ Set up personal RIA Checkpoint Account [see Blackboard Class Materials for instructions] |
| **Assignment completed in and due at end of class** | ✓ RIA Checkpoint Research Assignment |
| Aug 29 | MODULE 3: Constitutional and Legislative Sources  
BRING LAPTOPS TO CLASS |
|---|---|
| **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) |
| **Assignment completed in and due at end of class** | ✓ Legislative Research Assignment using RIA Checkpoint |

| Aug 31 | MODULE 4: Administrative (IRS) Sources  
BRING LAPTOPS TO CLASS |
|---|---|
| **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) |
| **Assignment completed in and due at end of class** | ✓ Administrative (IRS) Sources Research Assignment using RIA Checkpoint |
| Sept 5 | MODULE 5: Judicial Interpretations  
BRING LAPTOPS TO CLASS |
|---|---|
| QUIZ # 1  
2:00 – 2:45 | On Modules 1-4 |
| Learning Outcomes | ✓ Describe the court system and appeal options for tax litigation  
✓ Compare the reasoning for litigating in alternate courts |
| Readings | ✓ Text Chp. 5  
✓ See posted materials (Blackboard Course Materials Module 5) |

| Sept 7 | MODULE 5: Judicial Interpretations (con’t)  
BRING LAPTOPS TO CLASS |
|---|---|
| Learning Outcomes | ✓ Explain and use the elements of common citations for case law  
✓ Analyze an issue using judicial precedent |
<p>| Assignment completed in and due at end of class | ✓ Case Law Research Assignment using RIA Checkpoint |</p>
<table>
<thead>
<tr>
<th>Sept 12</th>
<th>MODULE 6: Writing a Tax Memo</th>
</tr>
</thead>
</table>
| 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)  
✓ Read, print, and bring to class the *Carpenter, & Keenan, & White* cases |

| Sept 14 | MODULE 7: Citators and Tax Periodicals  
**BRING LAPTOPS TO CLASS** |
|---------|-------------------------------------------|
| 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 |
<p>| Readings | ✓ Text Chp. 6 pgs 205 – 215; Chp 8 |
| Submit before class on Thursday Sept 14th | ✓ Research Memo #1 |</p>
<table>
<thead>
<tr>
<th>Sept 19</th>
<th>MODULE 8: CCH IntelliConnect Tax Research Platform</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BRING LAPTOPS TO CLASS</td>
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<tr>
<td><strong>Learning Outcomes</strong></td>
<td>![Checkmark] Access CCH IntelliConnect and use basic functionality</td>
</tr>
<tr>
<td></td>
<td>![Checkmark] Identify and access primary and secondary authorities with CCH IntelliConnect</td>
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<tr>
<td></td>
<td>![Checkmark] Research primary and secondary authorities using CCH IntelliConnect</td>
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<td></td>
<td>![Checkmark] Analyze a tax issue using CCH IntelliConnect</td>
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<tr>
<td><strong>Readings</strong></td>
<td>![Checkmark] Text Chp 7</td>
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<td></td>
<td>![Checkmark] See posted materials (Blackboard Course Materials Module 8)</td>
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<tr>
<td><strong>Assignment completed in and due at end of class</strong></td>
<td>![Checkmark] CCH IntelliConnect Research Assignment</td>
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<thead>
<tr>
<th>Sept 21</th>
<th>MODULE 9: IRS Practice and Procedure</th>
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<tbody>
<tr>
<td><strong>Learning Outcomes</strong></td>
<td>![Checkmark] Explain the IRS audit and appeal process</td>
</tr>
<tr>
<td></td>
<td>![Checkmark] Compare client options upon audit</td>
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<tr>
<td></td>
<td>![Checkmark] Develop professional responsibilities in representing clients before the IRS</td>
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<tr>
<td></td>
<td>![Checkmark] Apply the concepts by preparing a client protest letter</td>
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<tr>
<td><strong>Readings</strong></td>
<td>![Checkmark] Text Chp 13</td>
</tr>
<tr>
<td></td>
<td>![Checkmark] See posted materials (Blackboard Course Materials Module 9)</td>
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<tr>
<td>Sept 26</td>
<td>MODULE 10: Penalties and Standards of Tax Practice</td>
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</table>
| 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 issue based on conflicting authorities |
| Readings | ✓ Text Chp. 14  
✓ See posted materials (Blackboard Course Materials Module 10) |

| Sept 28 | MODULE 11: Tax Planning  
BRING LAPTOPS TO CLASS |
|---------|--------------------------------------------------|
| QUIZ # 2  
2:00 – 2:45 | On Modules 5 – 9 |
| Learning Outcomes | ✓ Identify types of tax planning opportunities  
✓ Analyze tax planning transactions  
✓ Apply the applicable standards for legitimate tax planning |
| Readings | ✓ Text Chp 12  
✓ See posted materials (Blackboard Course Materials) |
| Submit by Midnight Sunday Oct 1st | ✓ Protest Letter |
### Oct 3

**MODULE 12: State Tax Research**

**BRING LAPTOPS TO CLASS**

| Learning Outcomes | ✓ 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 324 – 352  
|          | ✓ See Posted Material (Blackboard Course Materials) |

| Assignment completed in and due at end of class | ✓ CCH State Tax Research Assignment |

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### Oct 5

**MODULE 13: Guest Speaker – Civil and Criminal Tax Litigation**

| Learning Outcomes | ✓ Analyze and discuss the procedure for taxpayer civil and criminal tax litigation  
|                   | ✓ Identify best practices for clients and practitioners |

| Readings | TBD |

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Oct 10 | MODULE 14: Comprehensive Research Memo

QUIZ # 3  
2:00 – 2:45  

on Modules 10 – 13 and Review

Learning Outcomes
✓ Use totality of research and analytical skills to address a complex tax issue
✓ Research and prepare a comprehensive written technical memorandum

Classroom activity
✓ Independent research
✓ Individual feedback meetings

Submit BEFORE CLASS ON OCT 12th
✓ Research Memo #2
See Blackboard for scenario and instructions

Oct 12 | MODULE 15: Wrap-Up

Learning Outcomes
✓ Discuss and analyze Research Memo # 2

SUMMARY OF DELIVERABLES:

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<thead>
<tr>
<th>Assignment</th>
<th>Module</th>
<th>Due Date</th>
<th>Points</th>
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<tbody>
<tr>
<td>RIA Assignment</td>
<td>M2</td>
<td>8/24/17</td>
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<tr>
<td>Legislative Assignment</td>
<td>M3</td>
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<td>Administrative Assignment</td>
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<td>Judicial Assignment</td>
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<td>9/7/17</td>
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<td>Memo # 1</td>
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<td>9/14/16</td>
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<td>CCH Assignment</td>
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<td>Quiz # 2</td>
<td>M5-9</td>
<td>9/28/17</td>
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<tr>
<td>Protest Letter</td>
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<td>10/1/17</td>
<td>100</td>
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<tr>
<td>State Lab</td>
<td>M12</td>
<td>10/3/17</td>
<td>35</td>
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<tr>
<td>Quiz # 3</td>
<td>M10-13 /review</td>
<td>10/10/17</td>
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<td>Memo # 2</td>
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<td>Preparation &amp; Participation</td>
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<td>TOTAL</td>
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