

USC Leventhal

School of Accounting

ACCT 550T – Federal Tax Research and Professional Responsibilities
Fall 2017 / Aug 21 – Dec 13

Section 14251D ONLINE MEETING – Mondays 6:30 - 7:50 pm PT via Zoom

Section 14230R ON CAMPUS MEETING – Mondays 8:00 pm – 9:30 pm in BRI 202

Syllabus

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

COURSE STRUCTURE:

Both sections of this course are taught in a flipped classroom format using videos and self-assessment exercises that are available on Blackboard. In the flipped classroom format, students do the assigned readings, view the assigned videos, and complete the self-assessment exercises PRIOR to attending the class session.

Students who register for Section 14251D will attend their class session through a weekly Zoom meeting at the time and date indicated on the syllabus. These online class sessions allow students to discuss the topics covered in the readings, videos, and assessments, ask questions, and cover homework with faculty and peers.

Students who register for Section 14230R will attend their class session on campus once a week at the time and place indicated on the syllabus. These on-campus class sessions allow students to discuss the topics covered in the readings, videos, and assessments, ask questions, and cover homework with faculty and peers.

Students are asked not to switch sections once the semester has started so that each section may function as a cohesive unit, allowing for team projects and study groups.

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

REQUIRED TEXT: *Federal Tax Research*, 11th Edition.
Sawyers & Gill
Cengage Learning (2017)
<https://www.cengagebrain.com/shop/ProductDisplay?langId=-1&storeId=10151&catalogId=10057&productId=857089>

COURSE LEARNING OUTCOMES:

Upon successfully completing this course, the student 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	175 points
PARTICIPATION / PREPARATION	110 points
RESEARCH MEMO # 1	100 points
PROTEST LETTER	100 points
RESEARCH MEMO # 2	275 points
QUIZZES & FINAL EXAM	240 points

TOTAL POINTS	1,000 points

SHORT RESEARCH ASSIGNMENTS (TAX RESEARCH PLATFORM EXERCISES):

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

PARTICIPATION / PREPARATION:

Class attendance, participation and preparation are critical in developing a coherent understanding and view of the materials covered in the course. Attendance is expected each week and students should be prepared to discuss materials assigned for each class. Lack of preparedness will impact your Participation / Preparation grade. Students are expected to attend all class sessions for the section in which they are registered – whether that be the on campus or online section. **Students who miss these live class sessions consistently or frequently will not be allowed to pass the course.**

- For online-registered students, links to join the weekly Zoom sessions will be posted in Blackboard. Participating in the weekly online sessions is not optional; rather, it is required to meet the minimum number of contact hours for the online course.
- For on ground students, attendance will be taken each week and count towards your Participation / Preparation grade.
- The participation grade is based on a combination of your Discussion Board posts (where indicated in the syllabus), as well as general preparation for and participation in the class sessions. 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.
- The preparation grade involves the timely (i.e., before class that week) completion of the pre-recorded videos and self-assessment exercises for the Module. These exercises are graded for completion only – not for correctness. You can try these exercises as often as necessary to learn the material although only one attempt is necessary for full preparation credit.

RESEARCH MEMOS AND PROTEST LETTER:

- Research memo and protest letter topics and instructions will be posted in Blackboard under Assignments and are due as indicated on the syllabus.
- 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.
- All research memos and the protest letter should be submitted as 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.

QUIZZES & FINAL EXAM:

- Two quizzes and a final exam will be given online as indicated in the syllabus. Instructions will be posted on Blackboard and the due dates are indicated in the syllabus. Exams will be timed but students have a flexible window in which to take the exam. Make up examinations will generally not be given, except in the case of a well-documented emergency, and arranged for in advance with the instructor. Extra credit assignments will not be available.

COURSE FORMAT

This course is divided into fifteen modules, and each module is intended to cover one week. Module activities may include reading assignments, weekly lessons, interactive exercises, homework assignments, Blackboard discussion forums, class sessions and quizzes or exams. **It is expected that students will have completed all required activities and assignments before attending their class session each week.** Students should ensure that they can access all of the online tools via Blackboard prior to the start of classes.

OVERVIEW OF TOOLSETS:

Blackboard (Bb). Blackboard is the primary learning management system currently used at USC and may be accessed at [USC Blackboard Home Page](#). From the Blackboard Course Home Page, students can access their course syllabus, identify readings, participate in discussion forums, submit assignments, take quizzes and exams, and review grades at any time. They can also access links to the other platforms used in this course.

Zoom. Zoom is the platform used for all online sessions and online office hours. A link and instructions to join the Zoom sessions will be posted in the Bb Course Home Page under the “MarshallTALK” tab. For more information about Zoom, go to: [Zoom Support Tutorials](#)

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.

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the

obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own (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. All students are expected to understand and abide by the principles discussed in the *SCampus*, the Student Guidebook ([USC SCampus](#)). A discussion of plagiarism appears in the University Student Conduct Code (section 11.00 and Appendix A).

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: [USC Student Judicial Affairs and Community Standards](#) . Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall community and can lead to dismissal.

SUPPORT SYSTEMS

USC Emergency Information - [USC Emergency](#)

If an officially declared emergency makes travel to campus infeasible, *USC Emergency Information* will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.

The Office of Disability Services and Programs – (213) 740-0776

[The Disability Services and Programs](#) (DSP) office provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with DSP each semester.

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. Go to: [USC Engemann Student Health Center Website](#)

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. Go to: [National Suicide Prevention Lifeline](#)

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. Go to: [USC Engemann RSVP Services](#)

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: [Sexual Assault Resource Center](#)

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. Go to: [Office of Equity and Diversity Website](#)

Bias Assessment Response and Support

Incidents of bias, hate crimes and micro aggressions need to be reported allowing for appropriate investigation and response. Go to: [USC Student Affairs - Bias Assessment Response and 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. Go to: [USC Student Affairs - Student Support and Advocacy](#)

Diversity at USC – [Diversity Matters](#)

Tabs for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students

American Language Institute - [ALI](#)

Students whose primary language is not English should check with the *American Language Institute*, which sponsors courses and workshops specifically for international graduate 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.

EQUIPMENT AND SYSTEM REQUIREMENTS

The following equipment and system requirements are required to successfully participate in this online course:

- Computer with webcam (i.e. [Logitech webcam](#))
- Headset (i.e. [Logitech headset](#))
- High speed Internet connection
- Current operating system for Windows or Mac
- Current browser
 - Google Chrome
 - Firefox
 - Internet Explorer
 - Safari (Mac)

TECHNICAL SUPPORT

- **USC Systems** (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)
For assistance with your USC login or other USC systems, please call +1 (213) 740-5555 or email Consult@usc.edu. They are open Mon – Fri 9:30am – 5pm and weekends from 8am - 5pm (all Pacific time).
- **Zoom Video Web Conferencing System** (MarshallTALK)
For assistance using Zoom, go to [Zoom Support Page](#). You may also call +1 (888) 799-9666 ext. 2 or +1 (650) 397-6096 ext. 2. They are available 24/7.
- **Marshall Systems** (MyMarshall, Marshall Outlook email)
For assistance with Marshall systems you can call +1 (213) 740-3000 Mon-Fri 8am-6pm (Pacific), email HelpDesk@marshall.usc.edu, or use our self-help service portal as shown below. The portal allows you to get immediate assistance by searching for the information you need. You can also use it to chat with a technician or input a request. To access the service portal follow these steps:

- On a computer or mobile device, go to [MyMarshall Home Page](#) and click the “**Help**” link on the upper right.
- Log in using your Marshall username and password.
(If you don't know your Marshall login please follow the onscreen instructions pertaining to login issues)

	Introduction to Course:
Learning Outcomes	<ol style="list-style-type: none"> 1. Access Blackboard Course Materials 2. Introduce yourself using Blackboard Discussion Forum 3. Checkpoint Tax Research Platform
Readings	Course Syllabus (found in Blackboard course pages)
Activities	Access Blackboard Material
Assignments	<p>Blackboard Discussion Forum (found in Blackboard course pages)</p> <p>Post your bio or introduction in the Blackboard Discussion Board. In approximately 100 words, describe:</p> <ul style="list-style-type: none"> • who you are • what you do for a living • where you are located • what tax experience you have <p>Respond to at least one of your peers' posts with a thoughtful and substantive comment.</p> <p>Post by Midnight Sunday, Aug 20th.</p>
Attend Class Mon Aug 21st	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 1: Introduction / Tax Research Methodology
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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 Chps. 1 and 2
Activities	✓ Watch the pre-recorded lectures and complete the self-assessment exercises in Blackboard for Module 1
Assignments	<ul style="list-style-type: none"> ✓ Blackboard Discussion Forum: Answer the Module 1 question in the Blackboard Discussion Forum and respond to one of your classmates' posts by Midnight Sunday, Aug. 27th
Attend Class Mon, Aug 28th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

NO CLASS NEXT WEEK / HAPPY LABOR DAY!!

	MODULE 2: RIA Checkpoint Tax Research Platform
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp 6 ✓ See posted materials (Blackboard Course Materials Module 2)
Activities	<ul style="list-style-type: none"> ✓ Set up personal RIA Checkpoint Account [see Blackboard Class Materials for instructions] ✓ Complete online RIA Checkpoint Tutorial [see instructions in Blackboard Course Materials] ✓ Watch the pre-recorded lectures and complete the self-assessment exercises in Module 2
Assignments	<ul style="list-style-type: none"> ✓ RIA Checkpoint Research Assignment <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments by Midnight Sunday Sept 10th]</p>
Attend Class Mon Sep 11th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 3: Constitutional and Legislative Sources
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp. 3 ✓ See posted materials (Blackboard Course Materials Module 3)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 3
Assignments	<ul style="list-style-type: none"> ✓ Legislative Research Assignment using RIA Checkpoint <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab by Midnight Sunday Sept 17th]</p>
Attend Class Mon Sept 18th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 4: Administrative (IRS) Sources
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp. 4 ✓ See posted materials (Blackboard Course Materials Module 4)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 4
Assignments	<ul style="list-style-type: none"> ✓ Administrative (IRS) Sources Research Assignment using RIA Checkpoint <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments by Midnight Sunday Sept 24th]</p>
Attend Class Mon Sept 25th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 5: Judicial Interpretations
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp. 5 ✓ See posted materials (Blackboard Course Materials Module 5)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 5
Assignments	<ul style="list-style-type: none"> ✓ Case Law Research Assignment using RIA Checkpoint [Posted in Blackboard under Assignments / submit in Blackboard under Assignments by Midnight Sunday Oct 1st] ✓ Blackboard Discussion Forum: Answer the Module 5 question in the Blackboard Discussion Forum, and respond to one of your classmates' posts by Midnight Sunday Oct 1st. ✓ QUIZ # 1: Complete Quiz #1 on Modules 1 - 4 [access under Assignments in Blackboard]. SUBMIT BY MIDNIGHT SUNDAY OCT 1st.
Attend Class Mon Oct 2nd	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 6: Writing a Tax Memo
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp. 11 ✓ See posted materials (Blackboard Course Materials Module 6)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 6
Assignments	<ul style="list-style-type: none"> ✓ Research Memo #1 <p>[See pre-recorded lecture for scenario / see Blackboard Assignments for instructions / work on Research Memo #1 / submit in Blackboard under Assignments Tab BY MIDNIGHT SUNDAY OCT 15th (NEW DATE)]</p>
Attend Class Mon Oct 9th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 7: Citators and Tax Periodicals
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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
Readings	✓ Text Chp. 6 pgs 205 – 215
Activities	✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 7
Assignments	<p>✓ Citator and Tax Periodical Assignment using RIA Checkpoint</p> <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignment by Midnight Sunday Oct 15th]</p> <p>[Submit Research Memo #1 in Blackboard under Assignments Tab BY MIDNIGHT SUNDAY OCT 15th]</p>
Attend Class Mon Oct 16th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 8: CCH IntelliConnect Tax Research Platform
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp 7 ✓ See posted materials (Blackboard Course Materials Module 8)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 8 ✓ Complete online CCH IntelliConnect Tutorial [see instructions in Blackboard Course Materials]
Assignments	<ul style="list-style-type: none"> ✓ CCH IntelliConnect Research Assignment <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab by Midnight Sunday Oct 22nd]</p>
Attend Class Mon Oct 23rd	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 9: Penalties and Standards of Tax Practice
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text Chp. 14 ✓ See posted materials (Blackboard Course Materials Module 9)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 9
Assignments	<ul style="list-style-type: none"> ✓ Blackboard Discussion Forum: Answer the Module 9 question in the Blackboard Discussion Forum, and respond to one of your classmates' posts by Midnight Sunday Oct 29th.
Attend Class Mon Oct 30th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 10: IRS Practice and Procedure
Learning Outcomes	<ul style="list-style-type: none"> ✓ Explain the IRS audit and appeal process ✓ Compare client options upon audit ✓ Develop professional responsibilities in representing clients before the IRS
Readings	<ul style="list-style-type: none"> ✓ Text Chp 13 ✓ See posted materials (Blackboard Course Materials)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 10
Assignments	<ul style="list-style-type: none"> ✓ Blackboard Discussion Forum: Answer the Module 10 question in the Blackboard Discussion Forum, and respond to one of your classmates' posts by Midnight Sunday Nov 5th. ✓ Protest Letter (see Blackboard Assignments for instructions / submit in Blackboard under Assignments Tab by Midnight Sunday Nov 5th]
Attend Class Mon Nov 6th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 11: Tax Planning
Learning Outcomes	<ul style="list-style-type: none"> ✓ Identify types of tax planning opportunities ✓ Analyze tax planning transactions ✓ Apply the applicable standards for legitimate tax planning
Readings	<ul style="list-style-type: none"> ✓ Text Chp 12 ✓ See posted materials (Blackboard Course Materials)
Activities	<ul style="list-style-type: none"> ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 11
Assignments	<ul style="list-style-type: none"> ✓ Blackboard Discussion Forum: ✓ Answer the Module 11 question in the Blackboard Discussion Forum, and respond to one of your classmates' posts by Midnight Sunday Nov 12th. ✓ QUIZ # 2: Complete Quiz #2 on Modules 5 - 9 [access under Assignments tab in Blackboard]. SUBMIT BY MIDNIGHT SUNDAY Nov 12th.
Attend Class Mon Nov 13th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	MODULE 12: State Tax Research
Learning Outcomes	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Text pgs 300 – 316 ✓ See Posted Material (Blackboard Course Materials)
Activities	<ul style="list-style-type: none"> ✓ Complete online RIA Checkpoint State Research Tutorial [see instructions in Blackboard Course Materials] ✓ Watch the pre-recorded lectures and complete the self-assessment exercises for Module 12
Assignments	<ul style="list-style-type: none"> ✓ State Research Assignment using RIA Checkpoint <p>[Posted in Blackboard under Assignments Tab / submit in Blackboard under Assignments Tab by Midnight Sunday Nov 19th]</p>
Attend Class Mon Nov 20th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

	<p>MODULE 13: Comprehensive Research Memo</p> <p>MODULE 14: Review</p>
Learning Outcomes	<ul style="list-style-type: none"> ✓ Use totality of research and analytical skills to address a complex tax issue ✓ Research and prepare a comprehensive written technical memorandum ✓ Discuss and analyze Research Memo # 2
Readings	✓ Independent research
Activities	<ul style="list-style-type: none"> ✓ Watch pre-recorded scenario in Blackboard ✓ Conduct independent research ✓ Do review in Module 14 / Blackboard
Assignments	<p>✓ SUBMIT RESEARCH MEMO #2</p> <p>[Watch pre-recorded scenario in Blackboard / see Blackboard Assignments for instructions / submit in Blackboard under Assignments BY MIDNIGHT SUNDAY NOV 26th]</p>
Attend Class Mon Nov 27th	<p>Section 14251D: ZOOM Meeting 6:30 – 7:50 p.m. PDT</p> <p>Section 14230R: BRI 202 8:00 – 9:30 p.m. PDT</p>

Finals Week	MODULE 15: Wrap Up
Learning Outcomes	✓ Confirm learning outcomes of Modules 1 - 13
Due by Monday Dec 11th at 9:30 p.m.	FINAL EXAM [access under Assignments in Blackboard].

GRADING RUBRIC

ACCT 550T FALL 2017

MODULE	GRADING ACTIVITY	DUE DATE	POINTS
Introduction	DB post	8/20	Participation
M1	DB post	8/27	Participation
M2	RIA Research Assignment	9/10	25
M3	Legislative Research Assignment	9/17	25
M4	Administrative Research Assignment	9/24	25
Quiz #1	Modules 1 - 4	10/1	80
M5	Judicial Research Assignment & DB	10/1	25+Participation
M6	Research Memo #1	10/15	100
M7	Citator Research Assignment	10/15	25
M8	CCH Research Assignment	10/22	25
M9	DB post	10/29	Participation
M10	Protest Letter & DB	11/5	100+Participation
M11	DB post	11/12	Participation
Quiz #2	Modules 5 - 9	11/12	80
M12	State Tax Research Assignment	11/19	25
M13	Research Memo #2	11/26	275
Final Exam	Modules 1 - 13	12/11 (by 9:30 pm Pacific Time)	80
Preparation	Videos/Self-assessment exercises		60
Participation	DBs, Attendance, Class involvement		50
TOTAL			1000