

USC Leventhal

School of Accounting

ACCT 551T – TAXATION OF PARTNERSHIPS
FALL 2023 Aug 21 – Dec 1, 2023
Section 14244R Monday/Wednesday 11:00 a.m. – 12:20 p.m. JFF 331
SYLLABUS

COURSE DESCRIPTION

Federal taxation of Subchapter K of the Internal Revenue Code, including partnerships, limited liability partnerships (LLPs), and limited liability companies (LLCs).

INSTRUCTOR:

Michael Paranal CPA JD MBA MBT PGDip
Assistant Professor of Clinical Accounting
Leventhal School of Accounting
ACC 232D
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Email: mparanal@marshall.usc.edu

OFFICE HOURS

Tuesdays and Thursdays, 12:00 pm- 1:00 pm (by appointment)

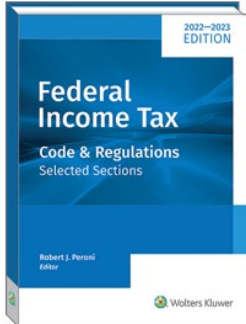
COURSE LEARNING OBJECTIVES

Upon taking this course, the student will be able to:

1. Identify the tax and legal aspects of different business entities;
2. Calculate the tax consequences of forming a partnership or LLC;
3. Determine the tax consequences of profit and loss allocations and distributions in an entity taxed as a partnership;
4. Compare the impact of basis adjustments on sales and liquidations; and
5. Apply the knowledge learned to analyze specific flow-through taxation and choice of entity issues.

TEXTS: REQUIRED:

CCH Wolterskluwer, Federal Income Tax: Code and Regulations – Selected Sections (2022-2023). Print ISBN 9780808057345.



https://www.cchcpelink.com/product/detail/?p=21192&gclid=CjwKCAjwq5-WBhB7EiwAl-HEkvc9vES_JRIH5F45KSWoYi6jJW4CzHgGJVA0uPCu97mAg2M2hbcyuRoCH40QAvD_BwE

IMPORTANT NOTE: You will need access to the Internal Revenue Code and Regulations during most MBT classes and exams. It is recommended that you purchase the hard copy of this book. Alternatively, you will be able to access the applicable Code and Regulation sections free online but you will have to print relevant sections for use during exams since you may not be online during exams.

See Blackboard for instructions to access these required materials online (no cost to the student):

- *Applicable Internal Revenue Code and Treasury Regulation Sections* (available online through RIA Checkpoint or CCH IntelliConnect if you do not purchase the hard copy).
- *Federal Taxation of Partnerships and Partners* by Mills, Humphreys, Kehl, & Rosow (available free online through CCH IntelliConnect; CCH Expert Treatise Library)

RECOMMENDED READING:

This book will give you a good understanding of partnership taxation: *Cunningham, The Logic of Subchapter K, A Conceptual Guide to the Taxation of Partnerships 6th Edition* ISBN # 9781642429794

https://www.amazon.com/Subchapter-Conceptual-Taxation-Partnerships-Coursebook/dp/1642429791/ref=asc_df_1642429791/?tag=hyprod-20&linkCode=df0&hvadid=430996710134&hvpos=&hvnetw=g&hvrnd=121463403574334787&hvpone=&hvptwo=&hvqmt=&hvdev=c&hvdvcmdl=&hvlocint=&hvlocphy=9073456&hvtar gid=pla-

[909783744135&psc=1&tag=&ref=&adgrpId=99728110506&hvpone=&hvptwo=&hvid=430996710134&hvpos=&hvnetw=g&hvrnd=121463403574334787&hvqmt=&hvdev=c&hvdvcm dl=&hvlocint=&hvlocphy=9073456&hvtargid=pla-909783744135](https://www.westacademic.com/909783744135&psc=1&tag=&ref=&adgrpId=99728110506&hvpone=&hvptwo=&hvid=430996710134&hvpos=&hvnetw=g&hvrnd=121463403574334787&hvqmt=&hvdev=c&hvdvcm dl=&hvlocint=&hvlocphy=9073456&hvtargid=pla-909783744135)

Please note that the publisher is offering a 15% discount to students off the print version (with free ground shipping) or ebook. You will need to create an account and place an order directly through the publisher at www.westacademic.com. Use the promo code: **HESTUDENT**.

GRADES

	POINTS	DUE DATES
Individual Homework Problems	150	Sept 20, Oct 23, Nov 27
Exam # 1	200	Sept 25
Exam # 2	200	Oct 25
Tax Entity Analysis Project	100	Nov 29
Final Exam	250	Dec 6
Preparation, Contribution, and Professionalism	<u>100</u>	
Total	1,000	

GRADING AND CLASSROOM POLICIES

- 1. Preparation, Contribution, and Professionalism:** Active class participation is important in achieving the learning objectives for this course. Your preparation, contribution, and professionalism produce a more valuable experience for you as well as for your classmates. Lack of preparation, contribution, or professionalism will impact your course grade.
 - a. Classroom attendance:
 - i. Unless students provide a remote attendance accommodation letter from USC's [Office of Student Accessibility Services](#), attendance in the classroom is expected for each class session.
 1. Any student with such accommodations should submit their accommodation document to me as soon as possible to discuss appropriate accommodations. Either classroom recordings or live remote access to the class via Zoom will be provided.
 - ii. Students who are experiencing illness should *not* attend class in person. Please inform me **in advance** of any class sessions that you can't attend for medical reasons, and accommodations *may* be made to view recorded lectures and submit alternatives to any missed class participation.
 - iii. Class sessions will be recorded but will only be made available to students upon request and with valid medical reasons for not attending class in person.
 - b. Students should be prepared to discuss the materials assigned for each class. Effective contribution during the class sessions consists of analyzing, commenting, questioning,

discussing, and building on others' contributions. Contribution may be evaluated as follows:

- i. *Outstanding Contribution*: You volunteer responses and your contributions reflect considerable preparation and familiarity with the material. Your comments or questions create a spring-board for discussion and add to the learning in the class.
 - ii. *Good Contribution*. You volunteer comments less frequently but when called upon you demonstrate preparedness. You are able to add value to the classroom discussion.
 - iii. *Minimal Contribution*. You contribute minimally, but are generally quiet and don't add much to the discussion.
 - iv. *No Contribution*. You say little or nothing in class. When called upon, you are unprepared to answer.
- c. Professionalism in the classroom will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. Please support [Marshall's Open Expression Statement](#) and show respect for one another by exhibiting patience and courtesy in our exchanges.
- i. **Laptops are permitted only for accessing class materials and taking notes. Accessing websites, materials, or other content unrelated to class while class is in session is considered unprofessional and will impact your contribution and professionalism grade. Cell phones and laptops need to be silenced.**
- d. Discussion problems (posted with the Course Materials) are for your practice and learning and are not submitted for a grade. However, the Discussion Problems will be presented and discussed in class as indicated in the syllabus. Discussion Problems may be completed in study groups that will be established at the beginning of the semester. Study groups will be randomly called upon to present answers to the Discussion Problems during each class session. All group members will be graded on the preparedness of their group in presenting the solutions to these Discussion Problems.
2. **Individual Homework Problems**: Certain problems will be assigned as Individual Homework problems, and should be submitted as an Excel or Word file under the "Assignments" tab in Blackboard. Cooperation with other students, including study group members, is not allowed on these Individual Homework Problems. Due dates are indicated in the syllabus. **No points will be awarded for late homework submissions**, since the solution will be immediately discussed in class.

3. **Exams:** Two interim exams will be given during the course during class as indicated on the syllabus. The final exam will be given during the University regularly scheduled exam period.
 - a. All exams will be “open book” (Code, Regs, slides, notes, and assigned readings). Please note that you may not use laptops, tablets, or cell phones during exams, and therefore will not have access to any online materials. You may print applicable materials to have with you during quizzes and exams.
 - b. Make up exams will generally not be given, except in the case of a documented medical emergency or religious exemption. Anyone who has an unexcused absence from an exam will receive zero points for that exam.
4. **Comprehensive Tax Analysis Project:**
 - a. Instructions will be posted on Blackboard. The project will be completed in small groups to be assigned. Students will be graded on the accuracy of the requested information as well as the quality of the deliverable, including the mechanics of good writing.
5. **Use of Course Materials and Recordings:** Pursuant to the USC Student Handbook (www.usc.edu/scampus, Part B, 11.12), students may not record a university class without the express permission of the instructor and announcement to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by individuals registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relation to the class.

LEVENTHAL AND MARSHALL GRADING STANDARDS

This course will generally adhere 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.

LEVENTHAL PROGRAM LEARNING OUTCOMES:

The 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, can be found [here](#). This course will deal primarily with learning outcomes #1, 2, and 3, and to a lesser extent with learning outcomes #4 and #5.

RETENTION OF GRADED WORK:

Exams and all other graded work which affect the course grade will be retained for one year after the end of the course *if* the graded work has not been returned to the student. If I returned a graded assignment to you, it is your responsibility to retain it.

EMERGENCY PREPAREDNESS

In case of a declared emergency, if travel to campus is not feasible, the USC Emergency Information web site (<https://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), video conferencing, and other technologies.

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)

SCHEDULE – ACCT 551T / Section 14244– FALL 2023

	MODULE 1 – WHAT IS A “PARTNERSHIP?”
Learning Outcomes	<ol style="list-style-type: none"> 1. Identify attributes of different legal entities 2. Apply the "check the box" regulations to entities 3. Analyze the difference between a partnership and a co-ownership of property 4. Determine the required tax year for partnership entities
Readings	<p>CCH Partnership Treatise: ¶¶ 2.01, 2.04, 2.08[A], 3.01, 3.02, 3.05[A], 3.05[C][1], 3.06, 10.01 Intro, [C], [D], & [E],</p> <p>IRC: §§ 7701(a)(1), (2), (3); 761(a) – (c); 706(b)</p> <p>Regs: § 301.7701-1, -2, -3; 706-1(b)(1), (2), (3), (7), (8);</p> <p>Read:</p> <ul style="list-style-type: none"> • Rev. Proc. 2002-22 (skim) • Rev. Rul. 75-374 • Rev. Rul. 2004-77 • Rev. Proc. 2002-69
Monday Aug. 21	<p>TOPIC: Introduction to Course / Definition of Entities</p> <p>PRE-WORK: Read Syllabus and CCH Partnership Treatise ¶¶ 2.01, 2.04, 2.08[A]</p>
Wednesday Aug. 23	<p>TOPIC: Check the Box Regulations / Partnership vs. Co-Ownership of Property / Required Tax Year</p> <p>PRE-WORK: Read CCH Partnership Treatise ¶¶ 3.01, 3.02, 3.05[A], 3.05[C][1], 3.06 / 10.01 Intro, [C], [D], & [E], Read Code, Regs, Rev. Procs. and Rev. Ruls. above /</p> <p>Watch “Alumni House Scenario” and prepare to discuss prompt in class (see Blackboard course module).</p> <p>[The Module 1 Discussion Problem will be done together in class if time permits.]</p>

	MODULE 2 – FORMING THE PARTNERSHIP / GAIN AND BASIS CONSIDERATIONS /
Learning Outcomes	<ol style="list-style-type: none"> 1. Calculate the tax consequences of the contribution of property to a partnership 2. Compute inside and outside tax basis and capital accounts 3. Explain the concept of flow-through taxation, including loss limitations
Readings	<p>CCH Partnership Treatise: ¶¶ 4.01, 4.02, 4.03[A], 4.04[A], [B], 4.05[A], [B], 8.01, 8.02, 8.04[A], [B], 8.07[D], 13.01 Intro</p> <p>IRC: §§ 701, 702, 704(d), 705; 721; 722; 723</p> <p>Regs: §§ 1.701-1; 1.705-1(a); 1.721-1(a); 1.722-1; 1.723-1</p>
Monday Aug. 28	<p>TOPIC: Forming the Partnership / Gain and Basis Considerations</p> <p>PRE-WORK: Reading assignment above</p>
Wednesday Aug. 30	<p>TOPIC: Forming the Partnership / Gain and Basis Considerations</p> <p>PRE-WORK Complete posted discussion problems to be discussed in class. No need to hand in.</p>

No class Monday Sept 4 – Labor Day!



	MODULE 3 – PARTNER’S DISTIBUTIVE SHARE - § 704(b)
Learning Outcomes	<ol style="list-style-type: none"> 1. Construct partner capital accounts using the capital account maintenance rules. 2. Apply the basic principles and mechanics of the § 704(b) safe harbor allocation rules. 3. Determine partner allocations under the varying interests rule
Readings	<p>CCH Partnership Treatise: ¶¶ 17.01, 17.02, 17.03 Intro and [A][1],</p> <p>IRC: §§ 704(a) & (b); 706(d)</p> <p>Regs: § 1.704-1(b)(1)(i) § 1.704-1(b)(2)(i), (ii)(a), (b), (c), (d) § 1.704-1(b)(2)(iv)(a) thru (h) § 1.704-1(b)(5) Examples 1(i), 4(i)</p>
Wednesday Sept. 6	<p>TOPIC: Partner’s Distributive Share - § 704(b)</p> <p>PRE-WORK: Reading assignment above</p>
Monday Sept. 11	<p>TOPIC: Partner’s Distributive Share - § 704(b)</p> <p>PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.</p>

	MODULE 4 – PROPERTY WITH A BOOK-TAX DIFFERENCE - § 704(c)
Learning Outcomes	<ol style="list-style-type: none"> 1. Apply the principles of the § 704(c) allocation rules to asset sales and depreciable property 2. Compare the use of remedial and curative allocations and describe their practical application
Readings	CCH Treatise: 17A.01 intro, [A], [B]; 17A.02[A]; 17A.03[A], [B] IRC § 704(c)(1)(A) Regs. 1.704-3(a)(1) – (5), (b)(1), (c)(1), (d)
Wednesday Sept. 13	TOPIC: Property with a Book-Tax Difference - § 704(c) PRE-WORK: Reading assignment above
Monday Sept. 18	TOPIC: Book-Tax Differences - § 704(c) PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.

	Review and Exam # 1
Learning Outcomes	<ol style="list-style-type: none"> 1. Review concepts learned in Modules 1 – 4
Submit Wednesday Sept. 20	Individual homework problem Module 4 – due by 10:59 a.m. Wednesday Sept. 20th Upload to Blackboard (late submissions not accepted)
Wednesday Sept. 20	In – class review of individual homework
Monday Sept. 25	Exam # 1 in class

	MODULE 5 – PARTNERSHIP LIABILITIES
Learning Outcomes	<ol style="list-style-type: none"> 1. Identify which partners are subject to an economic risk of loss with respect to partnership debt 2. Compare the allocation of recourse debt with the allocation of non-recourse debt 3. Demonstrate how debt is allocated in various situations
Readings	CCH Partnership Treatise: ¶¶ 9.01; 9.03[A][1]; [A][2] intro; 9.03[B][1], [2] IRC: § 752 Regs: §§ 1.752-1(a), (b), (c); -2(a), (b)(1), (f) Ex 1, 2, 4; -3(a)
Wednesday Sept. 27	TOPIC: Exam Review / Introduction to Partnership Liabilities – Identifying Economic Risk of Loss PRE-WORK: Reading assignment above
Monday Oct. 2	TOPIC: Partnership Liabilities – Allocating Recourse and Non-Recourse Debt PRE-WORK: Reading assignment above
Wednesday Oct. 4	TOPIC: Partnership Liabilities PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.

	MODULE 6 Partnership Cash Distributions / Disguised Sales
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine the tax consequences of distributions of cash 2. Identify disguised sales of partnership property and calculate the resulting tax consequences
Readings	<p>CCH Partnership Treatise: ¶¶ 21.01[A]; 21.01[B][1]; 27.02[D][2] – [4][a] & [b] IRC: §§ 731(a), (b); 733, 707(a)(2)(B) Regs: §§ 1.731-1; 1.707-3; -4; -5 Read:</p> <ul style="list-style-type: none"> • Rev. Rul. 94-4
Monday Oct. 9	<p>TOPIC: Partnership Cash Distributions / Disguised Sales</p> <p>PRE-WORK: Reading assignment above</p>
Wednesday Oct. 11	<p>TOPIC: Partnership Cash Distributions / Disguised Sales</p> <p>PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.</p>

	MODULE 7 Partnership Property Distributions
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine the tax consequences of distributions of partnership property 2. Apply the basis rules for the distribution of multiple assets
Readings	<p>CCH Treatise: ¶¶ 21.01[B][2], [3], [4] IRC §§ 732(a), (b), (c); 733 Regs: § 1.732-1(a) – (c); 1.761-1(d) Read:</p> <ul style="list-style-type: none"> • Rev. Rul. 87-120
Monday Oct. 16	<p>TOPIC: Partnership Property Distributions</p> <p>PRE-WORK: Reading assignment above</p>
Wednesday Oct. 18	<p>TOPIC: Partnership Property Distributions</p> <p>PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.</p>

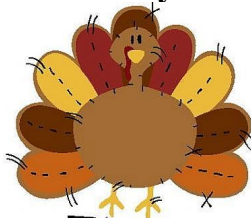
	Review and Exam # 2
Learning Outcomes	<ol style="list-style-type: none"> 1. Review concepts learned in Modules 5 – 7
Submit Monday Oct. 23	Individual homework problem Module 7 – due by 10:59 a.m. Monday Oct. 23rd Upload to Blackboard
Monday Oct. 23	Complete review problems to be discussed in class. No need to hand in.
Wednesday Oct. 25	Exam # 2 in class

	MODULE 8 Distributions Involving Hot Assets
Learning Outcomes	<ol style="list-style-type: none"> 1. Demonstrate the consequences of “hot assets” on distributions 2. Assess the effectiveness of IRC § 751(b)
Readings	<p>CCH Treatise: ¶¶ 23.01 – 23.03; skim 23.04 IRC: § 751(b), (c), (d) Regs: § 1.751-1(b), (g) Ex 2 Recommended: Notice 2006-14, 2006-1 CB 498</p>
Monday Oct. 30	<p>TOPIC: Exam Recap / Distributions Involving Hot Assets</p> <p>PRE-WORK: Complete the reading assignment above</p>
Wednesday Nov. 1	<p>TOPIC: Distributions Involving Hot Assets</p> <p>PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.</p>

	MODULE 9: Sale or Exchange of Partnership Interest
Learning Outcomes	<ol style="list-style-type: none"> 1. Analyze the impact of the sale of a partnership interest on all parties 2. Identify “hot” assets in a partnership and their treatment upon sale of a partnership interest 4. Calculate the amount and character of gain on the sale of a partnership interest
Readings	<p>CCH Treatise: ¶¶ 24.01 – 24.03; 25.01 – 25.04 IRC: §§ 741, 742, 752(d), 751(a), (c), (d) Regs: §§ 1.704-3(a)(7); 1.704-1(b)(2)(iv)(l); 1.751-1(a), (g) Ex 1 Read:</p> <ul style="list-style-type: none"> • Rev. Ruls. 99-5 and 99-6
Monday Nov. 6	<p>TOPIC: Sale or Exchange of Partnership Interest</p> <p>PRE-WORK: Complete the reading assignment above</p>
Wednesday Nov. 8	<p>TOPIC: Sale or Exchange of Partnership Interest</p> <p>PRE-WORK: Complete discussion problems to be discussed in class. No need to hand in.</p>

	MODULE 10 Basis Adjustments
Learning Outcomes	<ol style="list-style-type: none"> 1. Calculate the basis adjustments under IRC § 743 for sales of partnership interests. 2. Calculate the basis adjustments under IRC § 734 for distributions to partners. 3. Identify mandatory vs. optional basis adjustments 4. Analyze the pros and cons of optional basis adjustments
Monday Nov. 13	<p>TOPIC: Basis Adjustments Upon Transfer of Partnership Interest PRE-WORK: Complete the reading assignment:</p> <p>CCH Treatise: ¶¶ 37.01 – 37.07 IRC: §§ 743(a) – (d); 754; skim 755 Regs.: §§ 1.743-1(a) – (e), (j); 1.754-1; skim 1.755-1</p>
Wednesday Nov. 15	<p>TOPIC: Basis Adjustments Upon Distributions PRE-WORK: Complete the reading assignment:</p> <p>CCH Treatise: ¶¶ 37.01 – 37.07 IRC: §§ 734; 754; skim 755 Regs.: §§ 1.734-1; 1.754-1; skim 1.755-1</p>
Monday Nov. 20	<p>TOPIC: Basis Adjustments</p> <p>PRE-WORK: Complete Module 10 discussion problems to be discussed in class. No need to hand in.</p>
Submit Monday Nov. 27th	Individual homework problem Module 10 – due by 10:59 a.m. Monday Nov 27th Upload to Blackboard

No class Wednesday November 22nd



Happy Thanksgiving

	TAX ENTITY ANALYSIS PROJECT
Learning Outcomes	<ol style="list-style-type: none"> 1. Compare taxation of different entity choices 2. Identify impact of entity choice on given factual example
Monday Nov. 27	TOPIC: Tax Entity Analysis Project PRE-WORK: See Blackboard for instructions Work on Tax Entity Analysis project
Submit Wednesday Nov. 29	Submit Tax Entity Analysis Project prior to 10:59 a.m. Wednesday Nov. 29th Upload to Blackboard
Wednesday Nov. 29	TOPIC: Tax Entity Analysis Project In-Class Discussion

Wednesday Dec. 6 11 a.m. – 1 p.m.	FINAL EXAM
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I love partnership tax!!



Statement on Academic Conduct and Support Systems

Academic Integrity:

The University of Southern California is a learning community committed to developing successful scholars and researchers dedicated to the pursuit of knowledge and the dissemination of ideas. Academic misconduct, which includes any act of dishonesty in the production or submission of academic work, compromises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in opposition to the university's mission to research, educate, and contribute productively to our community and the world.

All students are expected to submit assignments that represent their own original work, and that have been prepared specifically for the course or section for which they have been submitted. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s). Other violations of academic integrity include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), collusion, knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

The impact of academic dishonesty is far-reaching and is considered a serious offense against the university. All incidences of academic misconduct will be reported to the Office of Academic Integrity and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

For more information about academic integrity see [the student handbook](#) or the [Office of Academic Integrity's website](#), and university policies on [Research and Scholarship Misconduct](#).

Since creating, analytical, and critical thinking skills are part of the learning outcomes of this course, all assignments should be prepared by the student working individually or in groups. Students may not have another person or entity complete any substantive portion of the assignment. Developing strong competencies in these areas will prepare you for a competitive workplace. **Therefore, using AI-generating tools is prohibited in this course, will be identified as plagiarism, and will be reported to the Office of Academic Integrity**

Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment, or what information requires citation and/or attribution.

Students and Disability Accommodations:

USC welcomes students with disabilities into all of the University's educational programs. [The Office of Student Accessibility Services](#) (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at osas.usc.edu. You may contact OSAS at (213) 740-0776 or via email at osasfrontdesk@usc.edu.

Support Systems:

[Counseling and Mental Health](#) - (213) 740-9355 – 24/7 on call Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

[988 Suicide and Crisis Lifeline](#) - 988 for both calls and text messages – 24/7 on call

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline is comprised of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

[Relationship and Sexual Violence Prevention Services \(RSVP\)](#) - (213) 740-9355(WELL) – 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

[Office for Equity, Equal Opportunity, and Title IX \(EEO-TIX\)](#) - (213) 740-5086

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

[Reporting Incidents of Bias or Harassment](#) - (213) 740-5086 or (213) 821-8298

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

[The Office of Student Accessibility Services \(OSAS\)](#) - (213) 740-0776

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

[USC Campus Support and Intervention](#) - (213) 740-0411

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

[Diversity, Equity and Inclusion](#) - (213) 740-2101

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

[USC Emergency](#) - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

[USC Department of Public Safety](#) - UPC: (213) 740-6000, HSC: (323) 442-1200 – 24/7 on call

Non-emergency assistance or information.

[Office of the Ombuds](#) - (213) 821-9556 (UPC) / (323-442-0382 (HSC)

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

[Occupational Therapy Faculty Practice](#) - (323) 442-2850 or otfp@med.usc.edu

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.