

USC Leventhal

School of Accounting

ACCT 554T RESEARCH, THEORY, AND ETHICS IN TAXATION
Fall 2023 / Section 14253D / Session 001
3 credit units

On Campus Room JKP 104 Tuesdays 9:30 a.m. – 12:20 p.m. Pacific Time

Instructors:

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****Use these emails when communicating with the professors and include 554T on campus in the subject line.**

COURSE DESCRIPTION

This course covers basic theories of tax law and application of research tools, including the interpretation of statutes, cases, and rulings, within the context of the professional responsibilities of a tax practice. *Recommended preparation:* introductory tax course.

COURSE OBJECTIVES

Upon successful completion 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. Identify key tax theories that permeate current tax law.
4. Analyze landmark tax situations and apply those concepts to various factual patterns.
5. Apply the relevant standards and professional responsibilities for taking a tax position.

REQUIRED MATERIALS

Federal Tax Research, 12th Edition.

Sawyers & Gill

Cengage Learning (2020) [eBook is sufficient]

<https://www.cengage.com/c/federal-tax-research-12e-sawyers/9780357366387/>

Fundamentals of Federal Income Taxation, 20th edition

Lind, Lathrope and Field

Foundation Press (2022)

(See cases assigned in syllabus)

COURSE FORMAT

This course will be taught on campus. All course materials can be found in Blackboard (<https://blackboard.usc.edu>). This course is divided into modules, and each module is intended to cover one class session. 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.** Attendance at all class sessions is expected.

Students should ensure that they can access all of the online tools via Blackboard prior to the start of classes.

TECHNOLOGY REQUIREMENTS

As applicable, the following equipment and system requirements are recommended to successfully participate in this course:

- Computer with webcam
- Earphones or headset
- Reliable (preferably high speed) Internet connection
- Current operating system for Windows or Mac
- Current browser
 - Google Chrome
 - Firefox
 - Internet Explorer (not recommended)
 - Safari (Mac)

For technical support please see:

- **USC Systems** (Blackboard, USC Login, MyUSC, USC Gmail, Google Apps)
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).
- **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)

If your computer does not have Microsoft Word, an Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365, log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

GRADING

PREPARATION, PARTICIPATION, & PROFESSIONALISM	150 Points
SHORT RESEARCH ASSIGNMENTS (RIA & CCH)	50 Points
DISCUSSION BOARDS	50 Points
EXAM # 1	200 Points
RESEARCH MEMO # 1	100 Points
EXAM # 2	200 Points
RESEARCH MEMO # 2	250 points
TOTAL POINTS	----- 1,000 points

GRADING AND CLASSROOM POLICIES

CLASSROOM POLICIES - FALL 2023

A. Active class participation is important in achieving the learning objectives for this course. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.

B. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.

C. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss what accommodations will be made to allow for the make-up of missed class work and missed in-class participation. Students will not be penalized for not attending class in person under these circumstances.

1. **PREPARATION, PARTICIPATION, AND PROFESSIONALISM:** Class attendance and participation is important in achieving the learning objectives for this course.

- a. Attendance is expected at the on campus class sessions. Note that you will need to bring your laptop to class to complete the research platform exercises in Modules 2, 4, 6, 8 and 10 and for Module 14. Please check the Syllabus/Course Outline and Assignments for the days you will need to bring your laptop to class. Please contact us immediately if you have circumstances under which you will not be able to meet these expectations.
 - b. **READINGS AND OTHER ASSIGNED MATERIALS FOR THAT DAY MUST BE COMPLETED PRIOR TO CLASS.** Lack of advance preparation will impact your preparation, participation, and professionalism grade.
 - c. Effective class participation consists of analyzing, commenting, questioning, discussing, and building on others' contributions; it is not repeating facts or monopolizing class time. The ability to present one's ideas concisely and persuasively and to respond effectively to the ideas of others is a key business skill. One of the goals of this course is to help you sharpen that ability. Participation may be evaluated as follows:
 - i. *Outstanding Contribution.* Your contributions reflect considerable preparation; they are substantive and supported by evidence from the cases, readings, and logic. Your comments or questions create a spring-board for discussion by making a critical insight. You synthesize and build upon what has already been said in the discussion. The class learns from you when you speak; in your absence, the discussions would suffer.
 - ii. *Good Contribution.* You come prepared with substantiated comments. You demonstrate good insight and clear thinking. You are able to make some connection to what has been said in prior discussion. The class notices when you're not part of the discussion.
 - iii. *Minimal Contribution.* You participate but are sometimes unprepared. You rarely offer interesting insights into the discussion. It appears that you are not listening to what others are saying during discussion.
 - iv. *No Contribution.* You say little or nothing in class. If you were not in the class, the discussion would not suffer. When called upon, you are unprepared to answer.
 - d. Students must actively participate in all on campus sessions and fully engage at all times. Please notify us of any planned absences. As outlined in the student handbook, there are specific expectations of a student attending classes whether on campus or online.
2. **SHORT RESEARCH ASSIGNMENTS (RIA and CCH 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 will be graded on accuracy (including proper citation form and spelling) and effort.
 3. **DISCUSSION BOARD POSTS:** Your grade for the discussion forum will be based on your participation in the forum as well as on the thoughtfulness, thoroughness, and relevance of your posts.

4. **EXAMS:** Two exams will be given in class as indicated in the Syllabus/Course Outline and Assignments. Makeup exams will generally not be given except in the case of a documented medical problem. Exams are open-book and will be given online within a reasonable window for completion.
5. **RESEARCH MEMOS:**
 - a. Research memo topics and instructions will be posted in Blackboard under Assignments and are due as indicated on the Syllabus/Course Outline and Assignments.
 - b. Research memos will be evaluated based on content as well as on the effectiveness of your communication. This includes grammar, proper citation format, spelling, organization, and other essentials of effective communication.
 - c. 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.
6. **USE OF AI:** 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-generated tools is prohibited in this course, will be identified as plagiarism, and will be reported to the Office of Academic Integrity.
 - a. Collaboration. In this class, you are expected to submit work that demonstrates your individual mastery of the course concepts.
 - b. Group work. Unless specifically designated as a ‘group project,’ all assignments are expected to be completed individually.

NO RECORDING AND COPYRIGHT NOTICE: *No student may record any lecture, class discussion or meeting with us without our prior express written permission.* The word “record” or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. We reserve all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. 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 students registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class. *Exceptions are made for students who have made prior arrangements with us.*

LEVENTHAL AND MARSHALL GRADING STANDARDS

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.

LEVENTHAL PROGRAM LEARNING OUTCOMES

The following are the six 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 #1, 2, 4, and 5.

1. Technical, Conceptual, Problem-Solving

Students will apply critical thinking and problem-solving skills related to taxation of individuals, flow-through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.

2. Professional Development

Students will convert complex and technical tax terminology into language that translates to non-technical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time and be able to prepare work products with careful attention to word choice, tone, and accuracy.

3. Applied Data Analysis

Students will be able to analyze business and tax objectives, issues, and problems, and identify the data necessary for solutions. They will integrate data tools and languages and communicate answers in pragmatic and understandable terms.

4. Research/Life-Long Learning

Students will use computer-based and paper-based systems to thoroughly research and analyze tax codes, tax law, rulings, and interpretations, providing for adaptability as the tax law changes over time.

5. Ethical Principles and Professional Standards

Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position. Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.

6. Globalization and Diversity

Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in – allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies.

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), teleconferencing, 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)

OPEN EXPRESSION AND RESPECT FOR ALL

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "[Open Expression Statement](#)."

USC STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS

Academic Conduct:

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 Part B, Section 11, "Behavior Violating University Standards" policy.usc.edu/scampus-part-b. Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on [Research and Scholarship Misconduct](#).

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
studenthealth.usc.edu/counseling

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.

<https://988lifeline.org>

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call

studenthealth.usc.edu/sexual-assault

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

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

eeotix.usc.edu

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

usc-advocate.symplicity.com/care_report

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.usc.edu

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) 821-4710

campussupport.usc.edu

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

diversity.usc.edu

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

dps.usc.edu, emergency.usc.edu

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) 442-120 – 24/7 on call
dps.usc.edu

Non-emergency assistance or information.

Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)
ombuds.usc.edu

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) 442-3340 or otfp@med.usc.edu
chan.usc.edu/otfp

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

COURSE OUTLINE AND ASSIGNMENTS

	MODULE 0 TOPIC: INTRODUCTION
Learning Outcomes	<ul style="list-style-type: none"> ✓ Read the syllabus ✓ Familiarize yourself with Blackboard ✓ Watch the introductory videos
Recommended Readings	✓ Read Section 1 of Chap 1 of <i>Federal Tax Research</i>
Assignments	✓ Post an introduction of yourself in Blackboard under “Discussion Board” Prior to the first class

Tuesday August 22	MODULE 1 (Barcal) TOPIC: What is Income?
Learning Outcomes	<ul style="list-style-type: none"> ✓ Define the concept of gross income ✓ Identify situations creating gross income ✓ Effectively read and analyze court cases by preparing briefs of the cases
Pre-Class Readings	<ul style="list-style-type: none"> ✓ IRC § 61 ✓ Chapter 2 of <i>Fundamentals of Federal Income Taxation</i>: <p>Cases:</p> <ul style="list-style-type: none"> ○ Cesarini ○ Old Colony Trust ○ Glenshaw Glass ○ Charley ○ Independent Life Insurance Co. ○ RR 79-24 ○ Dean <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 1 ✓ Brief above cases in your textbook
Attend Class Tuesday August 22 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday August 29	MODULE 2 (Comi) TOPIC: Introduction to Tax Research (RIA Checkpoint Tax Research Platform)
Learning Outcomes	<ul style="list-style-type: none"> ✓ Explain the role of tax research in the profession ✓ Identify the sources of primary and secondary authority ✓ Delineate the steps of the tax research process ✓ Access RIA Checkpoint and use its basic functionality ✓ Analyze a tax issue using RIA Checkpoint
Pre-Class Readings	✓ <i>Federal Tax Research: Chp 2; skim Chp 6</i>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ <i>Set up personal RIA Checkpoint Account [see Blackboard Course Materials for instructions]</i> ✓ As a study aid, Watch the pre-recorded videos and tutorials in Blackboard for Module 2
Attend Class Tuesday August 29 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Class will be held on campus
Research Assignment	RIA Checkpoint Research Assignment # 1 – complete in class

Tuesday September 5	MODULE 3 (Barcal) TOPIC: Exclusions from Income: Gifts, Inheritances, and Employee Benefits
Learning Outcomes	<ul style="list-style-type: none"> ✓ Analyze gross income inclusion and exclusion rules relating to: gifts, inheritances, employee benefits, discharge of indebtedness ✓ Interpret and apply income tax laws to fact patterns
Pre-Class Readings	<ul style="list-style-type: none"> ✓ IRC §§ 102, 119, 108, 104, 101 ✓ <u>Chapter 3</u> of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Duberstein ○ Stanton ○ Lyeth v. Hoey ○ Wolder ✓ <u>Chapter 4</u> of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Hatt ✓ <u>Chapter 6</u> of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Philadelphia Park Amusement ○ Farid-Es-Sultaneh ○ IRS Notice 2014-21 ○ ✓ <u>Chapter 7</u> of <i>Fundamentals of Federal Income Taxation</i> (<i>entire chapter</i>) ✓ <u>Chapter 8</u> of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Kirby Lumber ○ Zarin (posted in BB content, not in text) ○ Revenue Ruling 2008-34 ○ ✓ <u>Chapter 9</u> of <i>Fundamentals of Federal Income Taxation</i> (<i>entire chapter</i>) <p><i>REMINDER: Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</i></p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, Watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 3 ✓ Brief above cases in your textbook ✓ Complete Module 3 discussion board assignment due by Monday September 4 at 11:30 a.m.
Attend Class Tuesday Sept 5 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday September 12	MODULE 4 (Comi) TOPIC: Researching Legislative and Administrative Authorities
Learning Outcomes	<p>Learning Outcomes</p> <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 ✓ Identify the various types of IRS pronouncements and their significance ✓ Locate and interpret the precedential value of statutory and administrative sources of tax law ✓ Explain and use the elements of common citations for legislative and administrative sources of tax law ✓ Research and analyze a tax issue based on IRS pronouncements
Pre-Class Readings	✓ <i>Federal Tax Research</i> Chps. 3 and 4
Pre-Class Activities	✓ As a study aid, watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 4
Attend Class Tuesday Sept 12 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Class will be held on campus
Research Assignment	RIA Checkpoint Research Assignment # 2 – will complete in class

Tuesday Sept 19	MODULE 5 (Barcal) TOPIC: Assignment of Income
Learning Outcomes	<ul style="list-style-type: none"> ✓ Identify who is the proper taxpayer to report a particular income or deduction item – assignment of income ✓ Interpret and apply income tax laws to fact patterns ✓ Compare how different types of income producing entities are taxed: trusts and estates, partnerships, corporations
Pre-Class Readings	<ul style="list-style-type: none"> ✓ Chapter 11 (IRC 121 only) ✓ Chapter 12 of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Lucas v. Earl ○ Giannini ○ Horst ○ Blair ○ Susie Salvatore ✓ Chapter 13 of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Culbertson ○ Overton ○ Clifford ○ Borge ○ Reminder: read the Chap 12 Note pp. 258-263 <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, Watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 5 ✓ Brief above cases in your textbook ✓ Complete Module 5 discussion board assignment due by Monday Sept 18 at 11:30 a.m.
Attend Class Tuesday Sept. 19 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday September 26	MODULE 6 (Comi) TOPIC: Researching Judicial Interpretations
Learning Outcomes	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 ✓ Research and analyze an issue using judicial precedent
Pre-Class Readings	✓ <i>Federal Tax Research</i> Chp. 5
Pre-Class Activities	✓ As a study aid, Watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 6
Attend Class Tuesday Sept. 26 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Class will be held on campus
Research Assignment	RIA Checkpoint Research Assignment # 3 – will complete in class
EXAM # 1	Complete Exam # 1 on Modules 1 – 6 Due by Sunday October 1 at 11:59 p.m. (see Assignment/Exams tab in Blackboard)

Tuesday October 3	MODULE 7 (Barcal) TOPIC: Business Deductions
Learning Outcomes	<ul style="list-style-type: none"> ✓ Analyze business deductions allowed in the computation of taxable income – IRC § 162 ✓ Interpret and apply income tax laws to fact patterns
Pre-Class Readings	<ul style="list-style-type: none"> ✓ IRC §162 ✓ Chapter 14 of <i>Fundamentals of Federal Income Taxation</i>: <p>Cases:</p> <ul style="list-style-type: none"> ○ Welch ○ Midland Empire ○ INDOPCO (in Bb content, not in text) ○ Norwest corp. (posted in BB content, not in text) ○ Morton Frank ○ Harold’s Club ○ Exacto Spring Corp. ○ Rosenspan ○ Andrews ○ Hill ○ Coughlin ○ Simon <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, <u>w</u>atch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 7 ✓ Brief above cases in your textbook ✓ Complete Module 7 discussion board assignment due by Monday October 2 at 11:30 a.m.
Attend Class Tuesday Oct 3 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday October 10	MODULE 8 (Comi) TOPIC: Using Citators and Periodicals / Writing a Tax Memo
Learning Outcomes	<ul style="list-style-type: none"> ✓ Apply the use of citators and periodicals in tax research ✓ Analyze and compare effective and ineffective research memorandum ✓ Research and analyze a given tax issue ✓ Demonstrate technical memoranda writing skills
Pre-Class Readings	<ul style="list-style-type: none"> ✓ <i>Federal Tax Research</i> skim Chps. 8 and 10 ✓ See posted materials (Blackboard Course Materials Module 6)
Pre-Class Activities	✓ As a study aid, watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 8
Attend Class Tuesday Oct 10 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS (for Citator/Periodicals exercise) Class will be held on campus
Assignments	Submit Research Memo # 1 (topic and instructions posted in Blackboard) Submit by Sunday October 15th at 11:59 p.m. (see Assignments tab in Blackboard)

Tuesday October 17	MODULE 9 (Barcal) TOPIC: Restrictions on Deductions, Deductions for Individuals only, Timing Principles, Characterization
Learning Outcomes	<ul style="list-style-type: none"> ✓ Compare deductions for individuals ✓ Analyze basic timing issues ✓ Analyze characterization of income on the sale of depreciable property ✓ Analyze when a bad debt or worthless security is deductible and its characterization
Pre-Class Readings	<ul style="list-style-type: none"> ✓ IRC §§ 183, 165, 166 ✓ Chapter 17 of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Engdahl ✓ Chapter 19 of <i>Fundamentals of Federal Income Taxation</i>: Cases <ul style="list-style-type: none"> ○ Hornung. ○ New Capital Hotel Chapter 22 of <i>Fundamentals of Federal Income Taxation</i>: Cases <ul style="list-style-type: none"> ○ Parker Chapter 23 of <i>Fundamentals of Federal Income Taxation</i>: Cases <ul style="list-style-type: none"> ○ Bugbee ○ Haslam <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, Watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 9 ✓ Brief above cases in your textbook ✓ Complete Module 9 discussion board assignment due by Monday October 16 at 11:30 a.m.
Attend Class Tuesday Oct 17 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday October 24	MODULE 10 (Comi) TOPIC: Research with 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
Pre-Class Readings	<ul style="list-style-type: none"> ✓ <i>Federal Tax Research</i> skim Chp 7 ✓ See posted materials
Pre-Class Activities	<u>As a study aid</u> , watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 10
Attend Class Tuesday Oct 24 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Class will be held on campus
Research Assignment	CCH IntelliConnect Research Assignment # 4 – will complete in class

Tuesday October 31	MODULE 11 (Barcal) TOPIC: Taxable Year and Capital Gains and Losses
Learning Outcomes	<ul style="list-style-type: none"> ✓ Analyze the taxable year, the tax benefit rule, and the claim of right doctrine ✓ Analyze characterization of income ✓ Analyze how different types of income are taxed ✓ Distinguish between business, investment, and personal activities ✓ Distinguish deductible expenses from nondeductible capital expenditures
Pre-Class Readings	<ul style="list-style-type: none"> ✓ Chapter 21 of <i>Fundamentals of Federal Income Taxation</i>: <p>Cases:</p> <ul style="list-style-type: none"> ○ Mauldin ○ Malat v. Riddell ○ Kenan ○ Hudson ○ Hort ○ Metropolitan Bldg. ○ Watkins ○ Arrowsmith <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 11 ✓ Brief above cases in your textbook

	✓ Complete Module 11 discussion board assignment due by Monday October 30 at 11:30 a.m.
Attend Class Tuesday Oct 31 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday November 7	MODULE 12 (Comi) TOPIC: Federal Tax Procedure, Penalties, and Professional Standards
Learning Outcomes	<ul style="list-style-type: none"> ✓ Explain the IRS audit and appeal process ✓ Compare client options upon audit ✓ Identify various taxpayer and preparer penalties ✓ Analyze and compare return position standards
Pre-Class Readings	✓ <i>Federal Tax Research</i> Chp. 1 ¶ 2; Chps. 12 & 13
Pre-Class Activities	<u>As a study aid</u> , watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 12
Attend Class Tuesday Nov 7 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus

Tuesday November 14	MODULE 13 (Barcal) TOPIC: The Interrelationship of Timing & Characterization and Disallowance of Losses, Non Recognition Provisions
Learning Outcomes	<ul style="list-style-type: none"> ✓ Analyze the interrelationship of timing and characterization issues relating to installment sales transactions under IRC § 453 ✓ Examine disallowance of losses issues ✓ Analyze non recognition provisions
Pre-Class Readings	<ul style="list-style-type: none"> ✓ IRC 453 ✓ Chapter 24 of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Burnet v. Logan ○ Inaja Land Co. (in BB content, not in text) ✓ Chapter 26 of <i>Fundamentals of Federal Income Taxation</i>: Cases: <ul style="list-style-type: none"> ○ Bloomington Coca-Cola ○ Crichton ○ Leslie Co. ○ RR 77-297 ○ Masser – (in Bb content, not in text) ○ Clifton ○ RR 76-319 ○ RR 67-254 ○ RR 71-41 <p><i>REMINDER:</i> Check the Blackboard Additional Course Materials Tab for related additional materials and for Jack’s Judicial Jargons</p>
Pre-Class Activities	<ul style="list-style-type: none"> ✓ As a study aid, watch the pre-recorded videos and complete the self-assessment exercises in Blackboard for Module 13 ✓ Brief above cases in your textbook
Attend Class Tuesday Nov 14 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 Class will be held on campus
Homework Assignment	Submit Research Memo # 2 (topic and instructions posted in Blackboard) Due by Tuesday Nov 21 at 9:30 a.m. (see Assignments tab in Blackboard)

Tuesday Nov 21	MODULE 14 (Comi) TOPIC: Comprehensive Research Project
Learning Outcomes	<ul style="list-style-type: none"> ✓ Using the totality of research and analytical skills learned in this course, apply the applicable professional standards in taking a position on a tax issue ✓ Research and prepare a comprehensive written technical memorandum ✓ Discuss and analyze Research Memo # 2
Pre-Class Activities	✓ Work on research memo; SUBMIT ONLINE THROUGH BLACKBOARD/ ASSIGNMENTS PRIOR TO CLASS SESSION
Attend Class Tuesday Nov 21 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Class will be held on campus

Tuesday November 28	MODULE 15 (Barcal) TOPIC: EXAM #2
Learning Outcomes	Exam #2
Pre-Class Activities	Study for Exam #2
Attend Class Tuesday Nov 28 9:30 a.m. – 12:20 p.m. Pacific Time	JKP 104 / BRING LAPTOPS Exam will be held on campus Exam will start at 9:40 a.m. and end at 11:40 a.m.

SUMMARY OF DELIVERABLES:

Module	Assessment	Due Date	Points
Module 2: Introduction to RIA Checkpoint	RIA Checkpoint Research Assignment #1	8/29/23 12:20 p.m.	12.5
Module 3: Exclusions from Income	Discussion Board	9/4/23 11:30 a.m.	10
Module 4: Legislative and Administrative Authorities	RIA Checkpoint Research Assignment #2	9/12/23 12:20 p.m.	12.5
Module 5: Assignment of Income	Discussion Board	9/18/23 11:30 a.m.	10
Module 6: Researching Judicial Interpretations	RIA Checkpoint Research Assignment #3	9/26/23 12:20 p.m.	12.5
Modules 1 - 6	Exam # 1	10/1/23 11:59 p.m.	200
Module 7: Business Deductions	Discussion Board	10/2/23 11:30 a.m.	10
Module 8: Writing a Tax Memo	Research Memo #1	10/15/23 11:59 p.m.	100
Module 9: Restrictions on Deductions	Discussion Board	10/16/23 11:30 a.m.	10
Module 10: Research with CCH IntelliConnect	CCH IntelliConnect Research Assignment # 4	10/24/23 12:20 p.m.	12.5
Module 11: Taxable Year and Capital Gains and Losses	Discussion Board	10/30/23 11:30 a.m.	10
Module 14: Comprehensive Tax Research Project	Research Memo #2	11/21/23 9:30 a.m.	250
Modules 7 - 12	Exam # 2	11/28/23 11:40 p.m.	200
Preparation and Participation			150
TOTAL			1000