

# College of Business

Tennessee State University

## Fall 2012 Course Syllabus

### LOCATOR INFORMATION:

Course Name: Federal Tax Research Accounting 6170

Credit Hours: 3

Contact Hours: 3

**INSTRUCTOR:** Name Dr. Lawrence Maples  
Office: K420 AWC  
Phone: 615 963-7168  
E-mail: LMaples@tnstate.edu

Office Hours

2:30-5:30 TWTH

### REQUIRED TEXTBOOK & MATERIALS:

*RIA*

*Checkpoint* (Go to [checkpoint.riag.com](http://checkpoint.riag.com) and use the ID given you by your instructor as both the id and password the first time you login. Then change your password). Take the tutorial Getting Started with Checkpoint immediately.

Tax Analysts: *Tax Notes and Tax Notes Today*

Go to [taxanalysts.com](http://taxanalysts.com)

ID LMaplesTax

Password tnstate13

*Principles of Taxation for Business and Investment Planning*

by Jones and Rhoades-Catanach

## **COURSE DESCRIPTION:**

**The development of skills in federal tax research, including locating the source of tax authority and communicating the results of research**

## **COURSE OBJECTIVES:**

**Accounting 6170 is designed for the student to learn the basics of tax research in the context of business and investment decisions. The objectives are to:**

1. To examine the major sources of tax authority
2. To develop your skills in identifying, formulating and solving tax questions relating to business and investment decisions
3. To attain a working knowledge of some of the research tools used by many tax professionals
4. To increase your skills in communicating the results of your research

**ACADEMIC INTEGRITY:**

Academic honesty and integrity lie at the heart of any educational enterprise. Students are expected to do their own work and neither to give nor to receive assistance during quizzes and examinations. Deliberate violations of academic integrity (plagiarism, cheating, misrepresentation, of information) and fabrication are not tolerated. Actions outlined in the Tennessee State University Student Handbook under Code of Student Conduct will be followed for incidents of academic misconduct.

**REASONABLE ACCOMODATIONS:**

Any students requiring accommodations should contact Patricia Scudder, Director of Students with Disabilities-Disabled Student Services Office, at 963-7400, preferably before the fourth class meeting. The College of Business, in conjunction with the Office of Disabled Student Services, makes reasonable accommodations for qualified students with medically documented disabilities. I need to be aware of your status if it will affect your class activities and assignments---before assignments are due.

**CODE OF STUDENT CONDUCT:**

There will be no eating, drinking, sleeping or disruptive behavior in the classroom. Each student is encouraged participating in classroom activities, asking questions, and working along with the class as recommendations/problem solutions to illustrations, examples, and cases are examined. Additionally, cell phones must be turned off upon entering the classroom and should remain so until class has ended. Action will be taken against those students who do not adhere to appropriate classroom behavior.

**ATTENDANCE & LATE WORK:**

Attendance is required. Late work is penalized 20% per day. Weekly assignments should be emailed to the instructor prior to beginning of class or a late penalty will be assessed.

**TEACHING STRATEGIES:**

The instructor will lecture on the tax law affecting the various tax entities and take student questions. The students will be expected to articulate both the results of their research and the research steps taken to arrive at their conclusions.

**ASSIGNMENTS & EVALUATION CRITERIA:**

**EXAMINATIONS:** Exams are closed book and closed notes. The format of the exams includes objective and essay questions based on the readings, assignments and lectures.

**Research Cases:** In your memorandum to turn in ( **the bold numbers in the schedule**), include the elements in the file memo as illustrated in chapter 5 (pages 107 and 108) of the text (the file memo NOT the letter to the client). The assigned problems not in bold should be answered with a written paragraph. Give the authority for you answer for both kinds of problems. The memoranda and paragraph answers should be prepared in Word documents. The professional version of Checkpoint, the research database most widely used by tax professionals, is available to us with a username and password provided by the instructor. The website is <http://www.checkpoint.riag.com> Your grade will be based both on your research AND your writing. Please finish your research and analysis in plenty of time to allow for rewriting so that your finished product is free of grammatical and typographical errors. Take care to distinguish between primary sources (Code, regs, cases, rulings) and secondary sources (for example, Checkpoint paragraph numbers). Your authorities should be primary sources.

Checkpoint has a tutorial which you should work through before you begin your research. Click on Help, then Checkpoint training, then on demand training and then select Getting started With Checkpoint.

**GRADING SCALE:**

Final Exam	100
Final Exam	100
Weekly research memo.....	100
Class Contribution .....	50
Total .....	350

**ACCT 6170 Tax Research**  
*Tentative Class Schedule Fall 2012*

Class #	date	Topics	Assignments
1	August 28	Course overview Checkpoint access	Checkpoint tutorial Use ID emailed to your mytsu account
2	September 4	Maxims of Income Tax Planning	Chapter 4 text Research Problems 1 ,2 and 3.
3	September 11	Tax Research	Chapter 5 text Application problems 1,7, 8,10,14,15,16 and 18.
4	September 18	Taxable Income from Business Operations	Chapter 6 text Issue Recognition problems 1 and 9. Research Problems <b>2 and 4.</b>
5	September 25	Property Dispositions	Chapter 8 text Issue Recognition problems 5 and 8. Research Problems <b>3 and 4.</b>
6	October 2	Nontaxable Exchanges	Chapter 9 text Research problems <b>1 and 3.</b>
	October 9	MIDTERM EXAM	








