Accounting 6110 - Tax Research and Planning  
Fall, 2014. UNC Charlotte.

Instructor:  
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Course Materials:  

We will discuss the Code and Regs. in class, and you will be allowed to use them as a resource when taking exams.

Course Description  
Tax research techniques applicable to federal tax law affecting individuals, corporations, and partnerships, using computerized tax services to solve tax problems. Emphasis on tax planning principles and related tax practice matters, including tax compliance issues and dealing with the Internal Revenue Service.

Teaching Methods:  
The classes will consist of lecture, discussion of solutions to assignments, in-class case analysis, and hands-on computer research. Class participation is required of each student.

Course Objectives:  

**Major Objectives:**

1. Providing practice in analyzing tax problems,
2. Finding the applicable tax law
3. Reading and analyzing tax authority for technical comprehension
4. Proper use of primary tax authority
5. Improving one’s ability to develop sound strategies based on the tax law and client’s needs
6. Communicating tax advice to the client, supervisor, etc.

**Additional Objectives:**

1. Developing competence in locating and researching primary legal and secondary authority on tax topics.
2. Strengthening writing skills for business communications and client file documentation.
3. Using the source and weight of tax authority for creating strong, logical, analytical reasoning.
4. Enhancing oral skills through classroom discussion and an oral presentation.
5. Increasing knowledge about various tax topics.
6. Evaluating one’s own work and the work of peers in order to prepare for post-graduation responsibilities and to become more aware of how one is evaluated in the profession.
7. Practicing effective teamwork and overcoming potential group dynamic problems.
8. Providing a working knowledge of resources available for resolving complex tax issues.
Attendance Policy:
Attendance is required to the same extent as in your employment. This class is partially designed to provide experiential learning through classroom exercises for which there is no textbook substitute. We want to meet two important objectives:
(1) meet the needs of working adults who have busy schedules, which requires the instructor to be as flexible as possible and
(2) maintain an appropriate degree of structure and rigor in the class so that those who complete the class will feel that it was a very worthwhile experience that will contribute to their professional success.
If a student finds it necessary to miss 3 or more classes, the instructor will make a downward adjustment in the grade for the course. Being late for class, or leaving class early, is considered to be the same as missing class.

Honor Code:
Examinations, research memos, and the research paper must represent your own work. Do not fail to cite sources of material which you have quoted or substantially paraphrased. Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity.

THE UNC CHARLOTTE CODE OF STUDENT ACADEMIC INTEGRITY governs the responsibility of students to maintain integrity in academic work, defines violations of the standards, describes procedures for handling alleged violations of the standards, and lists applicable penalties. The following conduct is prohibited in that Code as violating those standards:
A. Cheating. Intentionally using or attempting to use unauthorized materials, information, notes, study aids or other devices in any academic exercise. This definition includes unauthorized communication of information during an academic exercise.
B. Fabrication and Falsification. Intentional and unauthorized alteration or invention of any information or citation in an academic exercise. Falsification is a matter of altering information, while fabrication is a matter of inventing or counterfeiting information for use in any academic exercise.
C. Multiple Submission. The submission of substantial portions of the same academic work (including oral reports) for credit more than once without authorization.
D. Plagiarism. Intentionally or knowingly presenting the work of another as one's own (i.e., without proper acknowledgment of the source). The sole exception to the requirement of acknowledging sources is when the ideas, information, etc. are common knowledge.
E. Abuse of Academic Materials. Intentionally or knowingly destroying, stealing or making inaccessible library or other academic resource material.
F. Complicity in Academic Dishonesty. Intentionally or knowingly helping or attempting to help another to commit an act of academic dishonesty.

Students who violate the code can be expelled from UNCC. The normal penalty for the first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Diversity
The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.
Religious Accommodations
UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at http://legal.uncc.edu/policies/ps-134.html. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Homework:
The instructor will identify textbook problems and that should be worked prior to class. Those will not be collected by the instructor, but may form the basis for lecture and discussion.

Research-Memo Assignments
A tax research problem will be assigned for five classes. A solution should be in the form of a tax memo. The instructor will provide additional information in class about how to set up a research memo. Each memo is due by noon on Sunday the day before class. Students should submit the memo via email. Your solution should be in Microsoft Word format.

Group Assignment: Tax Reform is an important of tax planning and research. Each group (max. 4 people) will exam a potential tax reform topic. You will be required to discuss your conclusions and suggestions with the class. Each group’s presentation should be no more than 20 minutes.

Exams: The types of knowledge tested include recall knowledge of important topics, understanding of primary source material, practical application of knowledge to solve problems, and analytical skills.

Grading:

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<tr>
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<th>Points</th>
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<tbody>
<tr>
<td>Mid-term exams</td>
<td>200</td>
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<tr>
<td>Final exam</td>
<td>100</td>
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<tr>
<td>Research memos</td>
<td>250</td>
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<tr>
<td>Class presentation</td>
<td>50</td>
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<tr>
<td>Total Points</td>
<td>600</td>
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Grades:
- Grade of A = 90% to 100%
- Grade of B = 80% to 89%
- Grade of C = 70% to 79%
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<th>Mo</th>
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<th>Chp.</th>
<th>Topics</th>
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| 8  | 24   | 1, 2 | Introduction  
Legislative Sources of Authority, Administrative Sources of Authority |
| 8  | 31   | 3    | Judicial Sources of Authority |
| 9  | 7    |      | **NO CLASS – Labor Day** |
| 9  | 14   | 4    | Locating and Assessing Tax Authority  
Assign Practice Memo |
| 9  | 21   | 7    | Decisions on Property  
Practice Memo due – Review Practice Memo in Class  
Assign Memo #1 |
| 9  | 28   |      | **Exam 1** |
| 10 | 5    | 8    | Accounting Methods  
Memo #1 Due  
Assign Memo #2 |
| 10 | 12   |      | **NO CLASS – Fall Break** |
| 10 | 19   | 9, 10| Tax Practice, Communications with the IRS and Clients  
#2 Memo due |
| 10 | 26   | 11   | Tax Planning – Individuals  
Assign #3 Memo |
| 11 | 2    | 12   | Tax Planning – Compensation  
#3 Memo due  
Assign #4 Memo |
| 11 | 9    |      | **Exam 2** |
| 11 | 16   | 15   | Tax Planning – Entity Choice  
#4 Memo due  
Assign #5 Memo |
| 11 | 23   | 17   | Tax Planning |
| 11 | 30   | 18   | Tax Reform  
#5 Memo due |
| 12 | 7    |      | **Group Presentations** |
| 12 | 14   |      | **Final Exam** |