

Accounting
Course Number: 22:010:616
Course Title: Federal Tax
Practice & Procedure

COURSE DESCRIPTION

This course provides the fundamentals to federal tax procedure. Every area of Internal Revenue Service (IRS) procedure is addressed. Class discussions follow each federal tax procedure topic, including the structure of the IRS, ethics rules, exam, appeals, assessment, access to information, and privilege.

COURSE MATERIALS

- Textbook: Federal Taxation Practice and Procedure, ISBN 978-0808052517
 - Check Canvas (canvas.rutgers.edu) and your official Rutgers email account regularly.
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LEARNING GOALS AND OBJECTIVES

- This course is designed to help students develop skills and knowledge in the following area(s):

The learning goals of this course are to obtain a basic foundation and understanding of federal tax procedure, including IRS procedures and federal tax procedure principles, which are fundamental to the knowledge of a tax practitioner.

- Students who complete this course will demonstrate the following:

Upon completion of this course, students will understand how tax cases are handled within the IRS and federal courts.

- Students develop these skills and knowledge through the following course activities and assignments:

Students will understand the content and develop the skills necessary to be a tax practitioner by reading the textbook chapters, attending class, and participating in class discussion.

PREREQUISITES

There are no prerequisites; however, students should have a basic understanding of federal taxation.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

ATTENDANCE AND PREPARATION POLICY

- Expect me to attend all class sessions. I expect the same of you. If I am to be absent, my department chair or I will send you notice via email and Canvas as far in advance as possible. If you are to be absent, report your absence in advance at <https://sims.rutgers.edu/ssra/>. If your absence is due to religious observance, a Rutgers-approved activity, illness, or family emergency/death and you seek makeup work, also send me an email with full details and supporting documentation.
- For weather emergencies, consult the campus home page. If the campus is open, class will be held.
- Expect me to arrive on time for each class session. I expect the same of you.
- Expect me to remain for the entirety of each class session. I expect the same of you.
- Expect me to prepare properly for each class session. I expect the same of you. Complete all background reading and assignments. You cannot learn if you are not prepared. The minimum expectation is that for each 3-hour class session, you have prepared by studying for at least twice as many hours.
- Expect me to participate fully in each class session. I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention.

CLASSROOM CONDUCT

Open discussion is encouraged. During class discussions, we will have time to exchange ideas, ask questions, and engage in dialogue regarding the topics on the syllabus. Cell phone use is discouraged. Breaks are given in the middle of class to ensure the least amount of disruption. Food and drink is permissible, as long as it is not a distraction for any student.

EXAM DATES AND POLICIES

There are 2 exams in this course:

Midterm Exam: (). Open text book, open notes, class slides. No other electronic tools may be used.

Final Exam: (). The final exam is not cumulative; however, first-half skills and knowledge are required.

During exams, the following rules apply:

- If you have a disability that influences testing procedures, provide me an official letter from the Office of Disability Services at the start of the semester.
- No cell phones or other electronics can be used in the testing room.
- You must show a valid Rutgers photo ID to enter the room and to turn in the exam.
- Alternate seating; do not sit next to another.
- Use the bathroom prior to the exam start.
- Your exam will not be accepted unless you sign the Honor Pledge.

GRADING POLICY

Course grades are determined as follows:

Your grade is determined as follows: 10 percent class engagement; 45 percent mid-term exam; 45 percent final exam.

Grades will be posted on Canvas.

Tests will not be returned; however students may make an appointment to review their test.

Warning grades will be issued, if appropriate, after grading of the mid-term exam.

Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error I made and provide all due supporting documentation. If I have made an error, I will gladly correct it. But I will adjust grades only if I have made an error. I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals. Do not ask me to do so. It is dishonest to attempt to influence faculty in an effort to obtain a grade that you did not earn, and it will not work.

COURSE SCHEDULE

Topic

Chapter 1, Organization of the Internal Revenue Service (IRS)

Chapter 2, Practice before the IRS

Chapter 3, Ethical Responsibilities: Prohibitions and Duties Regarding Practice

Suggested Additional Reading:

Treasury Dept. Circular No. 230, available at <https://www.irs.gov/pub/irs-pdf/pcir230.pdf>

AICPA Statements on Standards for Tax Services, available at

<https://www.aicpa.org/content/dam/aicpa/interestareas/tax/resources/standardsethics/statementsonstandardsfortaxservices/downloadabledocuments/ssts-effective-january-1-2010.pdf>

Chapter 4, Examination of Returns
Chapter 5, Large Case Audits
Chapter 6, Partnership and Audit Procedures
Chapter 7, Investigative Authority of the IRS

Suggested Additional Reading: To be posted on Canvas

Chapter 8, Evidentiary Privileges
Chapter 9, Access to IRS Information
Chapter 10, Assessment Procedure

Mid-term exam

NO CLASS

Chapter 11, Statute of Limitations on Assessment

Chapter 12, Interest and Penalties

Chapter 13, The Appeals Office
Chapter 14, The Collection Process
Chapter 15, Claims for Refund
Statutes of Limitations on Claims

Chapter 16, Private Letter Rulings and Determination Letters
Chapter 17, International Tax Practice and Procedure

Chapter 18, Criminal Tax Procedure
Review

Final Exam (Chapters 10-18; however, knowledge of earlier chapters is expected)

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office

of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to **English as a second language (ESL)** should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional **academic assistance**, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]