COURSE DESCRIPTION

We will engage in extensive tax research in this course. Many students have a knowledge of some federal tax issues, but they lack the skills to do adequate research to learn about additional areas within tax with which they are not familiar. The purpose of this course is to make sure that students are able to find the answers to all of the tax questions that arise in the course of their careers.

The best means of learning to do research is through practical application. Students will be given research assignments each week which we will review in class. Each week different students will present their research findings to the class. All students will use the classroom computer to present their findings to the class.

The class will be taught the major tax research tools. Class participation is essential. On some weeks, students will work together in groups, and on other weeks, they will work individually. Grading will be based primarily on a tax research paper that each student will be required to submit. Completing your weekly assignments and class participation will also affect your grade.

It is essential for every tax practitioner to take this course. Nobody knows the answer to every tax question. By taking this course, students will be able to engage in research if presented with a tax question for which they do not know the answer, and they will be able to respond adequately to their clients.

COURSE MATERIALS

The suggested textbook for this class is Federal Tax Research, Ninth edition, by Gail Richmond. Publisher is Foundation Press ISBN# 978-1-60930-474-4. Although not required, this text will prove essential in understanding all of the different sources of information available when engaging in tax research. This text is a paperback, and not expensive like some of the other available texts.

-We will also have guest speakers throughout the semester, including a Rutgers librarian, representatives from the various tax research providers, and tax practitioners. Please check Canvas and your official Rutgers email account regularly for updates, assignments, and schedule changes.

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):
1. Communication Skills. Due to the interaction in this course, students completing this course will be able to communicate more effectively.

**Students will demonstrate:**

a. Students will be able to better communicate information in a clear concise manner.
b. Students will be able to communicate relatively complex ideas in a more understandable manner.
c. Students will be able to conduct tax research and convey appropriate cites in order to substantiate their conclusions.

2. Taxation Knowledge. Students completing this course will be able to demonstrate a more in-depth knowledge of taxation.

**Students will demonstrate:**

a. Students will be able to understand basic taxation concepts.
b. Students will be able to analyze and solve tax research issues.

c. Students will be able to conduct tax research and convey appropriate cites in order to substantiate their conclusions.

3. Critical Thinking Skills. Students completing this course will be able to better understand and solve complex tax problems and provide solutions to improve current business practice.

**Students will demonstrate:**

a. Students will be able to identify problems in a situation.
b. Students will be able to find innovative solutions.

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

Engaging in tax research, both in class and through homework assignments; Working together with other students on projects in an attempt to achieve answers to questions; Participating in class discussions.

**PREREQUISITES**

Although there are no formal prerequisites for this course, a basic knowledge of taxation is required. It is highly recommended that students take federal individual income tax before taking this course. Without a basic tax knowledge of federal income tax, students may have difficulty understanding some of the tax topics discussed in the course.

**ACADEMIC INTEGRITY**

*I do NOT tolerate cheating.* Students are responsible for understanding the RU Academic Integrity Policy
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

I expect to attend all class sessions. If I am to be absent, I will send you notice via email and Canvas as far in advance as possible. If you are to be absent, no need to notify me the first time. If it happens a second time, please email me the specific reasons for your absence. If you are absent from class regularly, your class grade will be impacted.
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.
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

Students are expected to act in a professional manner in class at all times. Please refrain from the following while in class: cold calling, hand-raising, cell phones, laptops (unless the entire class is working on the laptop as a group assignment), bathroom breaks, food & drink, side conversations, sleeping, etc.

EXAM DATES AND POLICIES

There will not be an exam in this course. Since the objective in this course is to enable the students to be proficient in tax research, your grade will be based primarily on a tax research paper of approximately eight typed pages. You can pick any tax topic, but you need to secure my permission for your topic before writing the paper, and you need to meet with me regularly during the semester to discuss your progress on the paper.

Class participation is highly encouraged. You can improve your grade through class participation. Research assignments will be given throughout the semester, and they will also impact your grade.

Due Dates for Class Papers

All papers are due by (), the last day of class. Please remember to footnote properly, so that I can verify your sources. You can either hand deliver your papers to me or email them.
GRADING POLICY

Course grades are determined as follows:

90% of your grade will be based on the contents of your paper. Papers that receive the best grades will involve extensive research and properly documented footnotes. You may cite tax statutes, regulations, rulings, cases, publications, memorandums, etc. Citations from articles on the internet will not be accepted. Remember that I am not looking for opinions. I am looking for a clear and detailed explanation of the law.

10% of your grade will be based on completing research assignments each week throughout the semester. You will not receive a grade on the research assignments. I will just check that the research assignments have been completed. Should they fail to be completed, however, you will have points deducted from your grade. (Each time you fail to complete an assignment, it will affect 1% of your grade, up to a total of 10%)

Extra credit: I strongly encourage class participation. All students who assist in class, and present their conclusions on the homework assignments to the class, will be given extra credit. Extra credit can impact up to 5% of your grade.

Pregrading & regrading: I can discuss general questions about your papers with you in advance of their submission, but under no circumstances will a paper be reviewed and graded twice - once your papers are submitted to me, you cannot ask for comments, get them back, and resubmit them. Note that 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.

COURSE SCHEDULE

Class 1 - Introduction to course, Students introduce themselves and discuss their previous tax experience.

Class 2 - We will have a guest speaker from Rutgers library services teach the class how to utilize CCH Intelliconnect and other tax and accounting libraries that are available to Rutgers students. All Rutgers students have access to CCH Intelliconnect, a very useful tax research tool. Students will also be shown various other research tools by the librarian. Assignment #1

Class 3 – We will review assignment #1 and do research together using CCH Intelliconnect on the classroom PC - Research assignments (Assignment#2) will be handed out for the following week.
Class 4 - The class will be broken into groups of four, with each group being given a different research project. Students will use CCH Intelliconnect for their research—Research assignment #2 will be reviewed, and Assignment #3 will be given out for the following week.

Class 5 - Assignment #3 will be reviewed in class. Some tips on doing research on CCH will be provided by a CCH representative. (Assignment #4 will be to review the IRS website for the following week)

Class 6 - We will engage in research on the IRS website. (Assignment #5 - Research questions to be answered using IRS website and sources)

Class 7 — Assignment #5 will be reviewed. Discussion on types of IRS Sources (From the textbook and handouts)

Class 8 - Discussion of other tax research sites, including Thomson Reuters and Bloomberg. Further discussion on IRS tax procedures (Textbook and Handouts)—BY THIS DATE, ALL STUDENTS SHOULD HAVE DISCUSSED WITH ME THE TOPICS FOR THEIR PAPERS.

Class 9 - Guest Speaker— will address the class on various Federal tax credits.

Class 10 Guest Speaker will speak to the class about the Federal tax consequences of M&A transactions

Class 11 We will review and summarize the best methods for conducting effective tax research.

Class 12 - We will discuss the state tax research tools available, and how to conduct state tax research

Assignment #6 - State tax research

Class 13 Review Assignment #6/ Student Workshops—

Class 14 Final questions/ Individual meetings with all students regarding their tax research topics

Class 15--- FINAL CLASS/ All papers are due

**SUPPORT SERVICES**

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.

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

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/.

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: espals@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.]