

**Accounting**  
**Course Number: 22:010:671**  
**Course Title: Regulation of Tax Practice**

## **COURSE DESCRIPTION**

This course provides an overview of all the ethical issues tax practitioners might encounter and how to handle and resolve such issues.

### **SYLLABUS FOR REGULATION OF TAX PRACTICE**

- I. Sources of Professional Regulation (Class 1)
- II. Tax Research (Class 2)
- III. Tax Return Preparation and Advice (Class 3)
- IV. Tax Transactional Planning and Advice – Part 1 (Class 4)
- V. Tax Transactional Planning and Advice – Part 2 (Class 5)
- VI. Client Confidentiality and Evidentiary Privileges (Class 6)
- VII. State Regulatory Issues (Class 7)
- VIII. Criminal Liability Issues (Class 8)
- IX. Malpractice and Other Civil Liability (Class 9)
- X. Final Exam

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## **COURSE MATERIALS**

The casebook in this course is Regulation of Tax Practice (2016 ed, Carolina Academic Press), by Linda Galler & Michael B. Lang (**2<sup>nd</sup> Edition**). Prior to coming to class, you should read the relevant Code sections, Treasury regulations, Circular 230, and other material that are cited in the casebook – they are the key to grasping the fundamental concepts of this course. Please check the Appendix located in the Textbook; it contains important additional material. In addition, kindly purchase Tax Research Techniques (7<sup>th</sup> or 8<sup>th</sup> editions) by Gardner, Stewart, and Worsham (AICPA Publication).

At the Rutgers bookstore you should also find a supplementary text entitled Practical Guide to Federal Tax Practice Standards, published by CCH. While this is not a required text, it may help you with difficult ethical concepts. It also contains some useful tips for which the author, Kip Dellinger, provides a complete analysis.

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## LEARNING GOALS AND OBJECTIVES

For each class we will cover one complete chapter (please see attached). Anyone who cannot make a class should contact me via e-mail to learn about the next assignment.

Before coming to class, I will expect that everyone has read the assigned reading. Just as importantly, I will expect that everyone has attempted to answer all the problems posed in the text. The class will involve some lecturing, but its main focus will be on problem-solving and our class interactions.

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

- To understand the source of ethical rules;
- To be able to apply the ethical rules;
- To understand the consequences associated with the failure to adhere to ethical rules; and
- To be able to educate clients to avoid issues of malpractice.

- Students who complete this course will demonstrate the following:

- Command of the ethical rules surrounding tax practice;
- Know the parameters of what can be said to clients and what should not be said; and
- If possible, to avoid claims of malpractice.

- Students develop these skills and knowledge through class attendance and exam preparation.

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## PREREQUISITES

None

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## 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](http://business.rutgers.edu/ai) for more details.

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## **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.
- 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 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.

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## **CLASSROOM CONDUCT**

During class, please give your full attention to me and your fellow classmates. You should therefore not use laptops to surf the net, your cell phones to text, or engage in private, side conversations. While there are no specific penalties for failing to adhere to these simple rules, in my experience, distracted students ordinarily do not perform well on examinations.

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## **EXAM DATES AND POLICIES**

There is one exam in this course:

Paper: Approximately 40% of grade

Final Exam (last day of classes): Approximately 60% of grade

During exams, the following rules apply:

1. Please report 15 minutes early to the examination.
2. Aside from a simple calculator, you are NOT to use cell phones and/or any other electronic device.
3. Unless there is an emergency, you are NOT to use the restrooms. Accordingly, please use the facilities PRIOR to the examination.
4. When the examination is complete, please return all parts.
5. The time to complete your scantron is BEFORE the examination ends; not at the time the examination ends.
6. Following of the examination, there are NO extra-credit projects or problems.

7. If your employer only reimburses you if you attain a certain grade point average for a course is an issue that is between you and your employer.
8. Unless you have a medical or other legitimate excuse, you must take the examination at its scheduled date/time.

**If you need to discuss something specific about your situation, kindly let me know sooner rather than later.**

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## **GRADING POLICY**

Course grades are determined as follows:

- Criteria related to grade: Strictly based upon your performance.
  - Extra credit: NO extra credit.
  - Grade posting: Within two weeks of course completion.
  - Final word: 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.
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## **COURSE SCHEDULE**

The exact material we cover in a particular class will depend based upon how quickly/slowly we are able to master material. That being the case, I have not listed specific material coverage on class-by-class basis.

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## **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](http://ods.rutgers.edu).

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

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

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

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

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