# Graduate Programs—COURSE CHANGE REQUEST

**DEPARTMENT:** SCHOOL OF ACCOUNTING  
**COLLEGE:** BUSINESS

**COURSE PREFIX AND NUMBER:** TAX 6875  
**CURRENT COURSE TITLE:** CONTEMPORARY TAX TOPICS

**CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM):** SPRING 2013  
**TERMINATE COURSE (LIST FINAL ACTIVE TERM):**

**CHANGE TITLE TO:**

**CHANGE PREFIX FROM:**  
**TO:**

**CHANGE COURSE NO. FROM:**  
**TO:**

**CHANGE CREDITS FROM:**  
**TO:**

**CHANGE GRADING FROM:**  
**TO:**

**CHANGE DESCRIPTION TO:**

**CHANGE PREREQUISITES/MINIMUM GRADES TO:**

**EXISTING:** Prerequisites: Graduate standing and TAX 6025 or TAX 6065.

**NEW:** Prerequisites: Graduate standing and TAX 6025

AND

Pre- OR co-requisite TAX 6065.

**CHANGE COREQUISITES TO:**

**CHANGE REGISTRATION CONTROLS TO:**

*Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.

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**Attach syllabus for ANY changes to current course information.**

Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.

Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.

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Faculty contact, email and complete phone number: Dr. Karen Hooks, khooks@fau.edu, (561) 297-3932.

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**Approved by:**

Department Chair: 
College Curriculum Chair: 
College Dean: 
UGPC Chair: 
Graduate College Dean: 

**Date:**

- 10/15/12
- 10/16/12
- 10/18/12

**ATTACHMENT CHECKLIST**

- [x] Syllabus (see guidelines for requirements: [http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php](http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php))
- [x] Written consent from all departments affected by changes

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Email this form and syllabus to UGPC@fau.edu **one week before** the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

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*EdUchange—Revised August 2011*
TAX 6875 — xxx
CRN: xxxxx
Contemporay Tax Topics
TERM
Class meetings location & time

Professor Information
Instructor: Ken Orbach
Office: DS 101B
E-mail: Orbach@fau.edu
Phone: 561-297-2779
Webpage: http://www.soa.fau.edu/orbach

Office Hours
Please contact me for appointments.

Required Text and Materials
Eustice & Kuntz, Federal Income Taxation of S Corporations (Checkpoint) (Online)
McKee, Nelson, and Whitmire, Federal Taxation of Partnerships and Partners (Checkpoint)
(Online)
   Internal Revenue Code
   Treasury Regulations

Course Description
Addresses recent or contemplated changes in tax law, including tax reform proposals and
reviews and judicial developments in all areas of taxation. Topics will vary. May be repeated for
credit.

Course Prerequisites and Credit Hours
Contemporary Tax Topics (TAX 6875) 3 credits
Prerequisites: Graduate standing and TAX 6025 AND pre- OR co-requisite TAX 6065.

Supplemental Course Description
To examine in depth selected topics in Subchapters K and S of the Internal Revenue Code of
1986, with emphasis on tax planning and tax policy.

Course Learning Objectives
To analyze selected topics of the federal income taxation of partnerships, S corporations, and
their owners. Possible topics include
Subchapter K: 1) Mergers and divisions -- § 1.708-1(c), (d)
   2) Noncompensatory Partnership Options: REG – 103580-02
      (1/21/03)
   3) Anti-avoidance regs § 1.701-2
   4) § 197 regs that relate to partnerships
   5) Partnership basis adjustments -- § 1.705-2
   6) Other topics

Subchapter S: 1) QSUB regs
   2) § 338 & Subchapter S
   3) ESBT rules
   4) COD income of an S corp.
   5) Reorgs and S corps
   6) Proposed legislation
   7) Other topics

Students will be divided into groups. Each group will be responsible for researching a particular topic, preparing a detailed outline of their research, and presenting their research to the class.

**Grading Scale**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
</tr>
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<tr>
<td>92 ≤</td>
<td>A</td>
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<tr>
<td>90 ≤ A- &lt; 92</td>
<td>A-</td>
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<tr>
<td>88 ≤ B+ &lt; 90</td>
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<tr>
<td>82 ≤ B &lt; 88</td>
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<tr>
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<tr>
<td>70 ≤ C- &lt; 72</td>
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<tr>
<td>68 ≤ D+ &lt; 70</td>
<td>D+</td>
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<tr>
<td>62 ≤ D &lt; 68</td>
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<tr>
<td>60 ≤ D- &lt; 62</td>
<td>D-</td>
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<tr>
<td>F &lt; 60</td>
<td>F</td>
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</table>
Course Evaluation Method

<table>
<thead>
<tr>
<th>Participation and Preparation</th>
<th>20%</th>
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</thead>
<tbody>
<tr>
<td>Reports and Oral Presentations</td>
<td>50</td>
</tr>
<tr>
<td>Final Examination</td>
<td>30</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Exams: The final examination is scheduled for Monday, December 3, 2012, from 7:00pm to 9:30pm. Code and regs may be used during this examination.

Additional Course Policies

Missing Exams & Late Assignments

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student’s responsibility to give the instructor notice prior to any anticipated absence and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student’s final course grade as a direct result of such absence.

I, unfortunately, must determine whether a student’s reason for missing an exam or an assignment due date is legitimate. If I deem the reason legitimate, I (with student input) will reschedule the exam or assignment due date for that student with no penalty to the student. See the preceding paragraph for legitimate reasons; other reasons may be legitimate as well. If I deem the reason is not legitimate, I will assign a grade of F to the student for any missed exam or late assignment.

Attendance Policy

Attendance will be taken and will constitute part of your participation grade.

Etiquette and/or Netiquette Policy

No recording devices are allowed in order to have unfettered discussions.

Anti-plagiarism Software (Optional)
Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

Selected University and College Policies

School of Accounting Policies
You are responsible for School of Accounting policies at http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx. These policies are considered to be an integral part of this syllabus.

Code of Academic Integrity Policy Statement
Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Disability Policy Statement
In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) — in Boca Raton, SU 133, (561) 297-3880; in Davie, MOD 1, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 — and follow all OSD procedures.

Religious Accommodation Policy Statement
In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement
In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student’s
responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement
The minimum grade for College of Business requirements is a “C”. This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university’s Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a “C”. Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement
A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete (“I”). The assignment of the “I” grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete (“I”) grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing (“F”) grade.

Withdrawals
Any student who decides to drop is responsible for completing the proper paperwork required to withdraw from the course.

Grade Appeal Process
A student may request a review of the final course grade when s/he believes that one of the following conditions apply:
- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor’s own grading system.

The procedures for a grade appeal may be found in Chapter 4.002 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as “… activities which interfere with the educational mission within classroom.” Students who behave in the classroom such that the educational experiences of other students and/or the instructor’s
course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.