

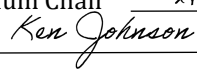
 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department _____ College _____		
Current Course Prefix and Number		Current Course Title	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add _____ Remove _____ <small>* See Definition of a Credit Hour.</small> <small>** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.</small>		Change description to: Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes:		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone			
Approved by Department Chair  College Curriculum Chair  College Dean  UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 _____ _____ _____ _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.



FLORIDA ATLANTIC UNIVERSITY



Rev: 8/11/21

ACG 6689
Forensic Accounting, Fraud, and Taxation
Fall 2021
Saturdays, 9:00-10:15 am

Professor Information

Jeffrey A. Neiman, Esq.
100 Southeast Third Avenue, Suite 805
Fort Lauderdale, Florida 33394
jneiman@mnrlawfirm.com
(954) 462-1200

Teaching Assistant Information

Derick R. Vollrath, Esq.
100 Southeast Third Avenue, Suite 805
Fort Lauderdale, Florida 33394
dvollrath@mnrlawfirm.com
(954) 462-1200

Office Hours

Mondays and Wednesdays from 4:00 p.m. to 6:00 p.m. at the address above

Required Text and Materials

The materials required for this course are all open source government publications, available on the internet below:

Internal Revenue Code: <https://www.law.cornell.edu/uscode/text/26>

Internal Revenue Manual: <http://www.irs.gov/irm>

Department of Justice Criminal Tax Manual 2016:

<http://www.justice.gov/tax/foia-library/criminal-tax-manual-title-page-0>

Course Description

Old: Overview of the nature of tax fraud, its motivation, the manner by which it is effected, and ways to detect this type of fraud. Also discussed is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

New: In this course you will learn about the nature of tax fraud, the motivation of tax cheats and tax protesters, and how to detect this type of fraud. You will also learn how allegations of tax fraud are to be investigated so that the requirements of civil/criminal court procedure are met.

A Few Words from your Professor

I am looking forward to an exciting semester of teaching you the nuts and bolts of the law on tax fraud and its enforcement. I spent nearly nine years of my career prosecuting criminal tax cases. I now am a defense attorney and represent clients under investigation or charged with tax and related crimes.

As I am a practicing attorney, I teach this class as an adjunct professor. My schedule is hectic, but this class is a priority for me as I enjoy teaching. My preferred way of communication is email. Please email me any concern or comments and I will do my best to respond quickly. If you need to call me to discuss an issue, you are welcome to do so at my office, **954-462-1200**. I try to bring a practical perspective to this class. I try to be accommodating of things that come up throughout the semester that may interfere with your class obligations. However, if you have any issues or concerns, please raise them with me **prior** to any due dates and be reasonable in any requests you may have.

Course Prerequisites, Credit Hours and Class Time Commitments

According to Florida Administrative Code, Rule 6A-10.033, students must spend a minimum 2,250 minutes of in-class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required. The course schedule for this course reflects this expectation of students.

Course Learning Objectives

The objectives of the course are to give accounting students a fundamental understanding of the most important components of the criminal tax law, and how and why criminal tax prosecutions are brought.

Grading Scale

Grading Policy:

Mid-term exam	100 points
Final exam	100 points
Discussion postings	<u>50 points</u>
Total points	250 points

A 225-250	B 200-215	C 175-190	F 165-Below
A- 220-225	B- 195-200	C- 170-175	
B+ 215-220	C+ 190-195	D 165-170	

Course Evaluation Method

The **MIDTERM** will be posted no later than **October 23, 2021** and it will be due by midnight on **October 30, 2021**. The **FINAL EXAM** will be posted no later than **December 4** and it will be due by midnight on **December 11, 2021**.

Late exams and discussion threads will not be graded. Students are expected to post at least one entry each week in the discussion thread. Discussion postings will be graded randomly five times throughout the semester.

Missing Exams

Missing exams will receive no credit. Should a student need additional time for some unforeseen reason, the student should contact the professor prior to the stated due date.

Late Assignments

Missing exams will receive no credit. Should a student need additional time for some unforeseen reason, the student should contact the professor prior to the stated due date.

Attendance Policy Statement

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

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 absences 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. Students are expected to attend class. Without attending class, their discussion grades will suffer.

Course Outline

<u>Date</u>	<u>Sessi on</u>	<u>Topic</u>	<u>Reading Assignment*</u>
August 28	1	Introduction and Tax Environment	Read the Tax Gap, IRS Publication, at : https://www.irs.gov/newsroom/the-tax-gap Read, IRS Chief Says \$1 Trillion in Taxes May Go Uncollected Each Year, Wall Street Journal at: https://www.wsj.com/articles/irs-chief-says-1-trillion-in-taxes-may-go-uncollectedeach-year-11618337765 Read "Assistance of a Forensic Tax Accountant in a Criminal Tax Prosecution" at http://www.taxwarrior.com/articles/theassistanceofaforensicaccountantinacriminaltaxinvestigation.html
September 4	2	Pronouncements of the IRS; judicial interpretations of tax law; Federal Grand Juries; Forfeitures; use of experts in tax cases	IRM (Parts 9.7, 25.3, 25.5, 34, 35, and 36) NOTE: THIS LECTURE WIL BE PRERECORDERED
September 11	3	Willfulness	
September 18	4	IRC § 7201: Attempt to evade or defeat tax; Additional on IRC § 7201; IRC § 7206 and 18 USC § 1001: False statements; IRC § 7212: Interference with tax laws and forcible rescue of property; 18 USC § 286: Conspiracy	IRC § 7201 / IRM (skim Part 25.1) / CTM (Section 8) / IRC § 7206 / IRC § 7212 / 18 USC § 1001 / 18 USC § 286 / 18 USC § 371 / CTM (Sections 8, 12, 13, 17, 22, 24)
September 25	5	IRC § 7202: Willful failure to collect or remit tax; IRC § 7203: Willful failure to file return, supply information, or pay tax; IRC § 7207: Fraudulent returns, statements, or other documents	IRC § 7203 / IRC § 7202 / IRC § 7207 / CTM (Sections 9, 10, 16)
October 2	6	Tax protestors and arguments	CTM (Section 40); Find information on the Internet on tax protestors and visit www.irs.gov/pub/irs-utl/friv_tax.pdf ;
October 9	7	IRC § 6531: Statute of limitations in criminal tax prosecutions; IRC § 6501; computation of civil and criminal penalties; defenses	IRC § 6531; JT (362-376) / IRM (skim Part 20 and 25.6) / CTM (Section 7) / IRC § 6663 / IRC § 6651 / IRC § 6701 / IRC § 6501
October 16	8	Mail and wire fraud; currency transaction reporting; money laundering	18 USC § 1341 / 18 USC § 1343 / Bank Secrecy Act, CTRs, FBARs / 18 USC § 1956 / 18 USC § 1957 / IRM (Part 4.26) / CTM (Section 25)
October 23	9	Continuation of Mail and wire fraud; currency transaction reporting; money laundering	Bank Secrecy Act, CTRs, FBARs / 18 USC § 1956 / 18 USC § 1957 / IRM (Part4.26) / CTM (Section 25)

October 30	10	Civil tax audits; liens and levies; “Eggshell” civil tax audits.	CTM (Sections 30, 31, 32, and 33)
November 6	11	Methods of proof; appropriate use of these methods	IRM (Parts 4.2, 4.10, 4.11, 4.16, 4.18, 4.22, 4.28, 5.8-5.12) / IRM (Part 9.5.9)
November 13	12	Guest lecturer: IRS Special Agent	IRM Parts 9.1 and 9.2 NOTE: THIS LECTURE WILL BE PRERECORDERED
November 20		Offshore/Crypto Tax Enforcement	
November 27		NO LECTURE DUE TO THANKSGIVING HOLIDAY	
December 4		The Role of a CPA in Criminal Investigations and Class Review	
December 11		FINAL EXAM	Final Exam Due by 11:59 p.m.

NOTE: SCHEDULE SUBJECT TO CHANGE. ALL CHANGES WILL BE POSTED IN CLASS ANNOUNCEMENTS DURING THE WEEK OF THE CHANGE.

Selected University and College Policies

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, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU’s campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU’s Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

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, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

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.

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 process 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 [FAU Regulation 4.002](#).

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.