

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number TAX 6065		Current Course Title Tax Research	
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 ☐		Change description to: In this course, you will learn how to find the answers to tax issues and you will apply your knowledge of tax research tools to locate, understand, and interpret source materials. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Mihela Cardel</u> UGPC Chair <u>Mihela Cardel (Mar 6, 2023 22:21 EST)</u> UGC Chair <u>Paul R. Peltier</u> Graduate College Dean <u>With Del Kallins</u> UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 Mar 6, 2023 Mar 7, 2023 Mar 7, 2023 _____ _____	

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



Florida Atlantic University
COLLEGE OF BUSINESS

TAX 6065 – 001 / CRN 12221

TAX RESEARCH

SPRING 2023

Mondays, 6:30 PM – 9:20PM

January 9 through May 5, 2023

Class Location – BOCA / Phil Smith Hall 405

3 credits

**Dr. Ryland F. Mahathey, CPA, CMA, MBA,
JD, LLM, Florida Bar Board Certified in Tax Law**

Telephone: 561-523-3573

Email: rmahathe@fau.edu

Course Description

Old: Methods of researching tax problems and practical exercises in the uses of research tools in locating, understanding, and interpreting source materials.

New: In this course, you will learn how to find the answers to tax issues and you will apply your knowledge of tax research tools to locate, understand, and interpret source materials.

Office Hours

You are welcome to contact me on my cell phone (phone call or by text) or through my FAU email ANY TIME should you have questions about the class. I am here to help you and be your guide through the course, so please do not hesitate to contact me if you need help or have questions or concerns.

Required Text, Materials & Other

Federal Tax Research; Roby Sawyers and Steven Gill, 12th Edition, Cengage Learning.

Selected I.R.C. Statutes, Treasury Regulations, IRS Rulings and case law.

Regular access to the internet and Canvas. Access to RIA/Checkpoint and other tax



research services through the FAU Library.

Course Resources

From time-to-time I will also prepare and post on canvas class announcements, assignments, and materials on course topics to assist with your study.

Instructional Method

Live in-person classroom instruction.

Course Prerequisites and Credit Hours

Graduate standing; 3 credits

Course Learning Objectives

Upon completion of the course students should be have a fundamental understanding of the following:

- Understand the tax environment, the relationship between tax law and its administrative and judicial interpretations;

- Understand the different type of tax law authority;

- Learn how to read a tax case;

- Obtain a working knowledge of some of the tools for conducting income tax research to find, interpret, and assess applicability of tax law to specific situations; and,

- Acquire experience communicating and advocating tax research findings.

Course Evaluation Method

You will be graded on three (3) tax research problems/issues where you will be asked to research the tax issue(s) and prepare written memorandum providing advice for the intended audience or advocating for a particular position. In addition, one assignment (to be determined) will require an oral presentation of your analysis and conclusions. This assignment may be counted for your business communications requirement as required by the graduate business program. All students must complete a presentation. There will also be weekly open-book / open-notes quizzes, graded homework assignments, or tax research projects. These will be discussed in class on the day they are due or in the following class.



I will inform you of the dues dates as we work through the course.

Weight Assigned for Grading Purposes:

Quizzes / Graded Homework / Research Problems	40%
Research Memo 1	20%
Research Memo 2	20%
Research Memo 3	20%

Course Grading Scale

In keeping with University policy, students will be graded on a scale of A through F according to the following schedule:

<u>Grade</u>	<u>Points</u>		
A	93% and above	C-	70% - 72.9%
A-	90% - 92.9%,	D+	67% - 69.9%
B+	87% - 89.9%,	D	63% - 66.9%
B	83% - 86.9%,	D-	60% - 62.9%
B-	80% - 82.9%,	F	Below 60%
C+	77% - 79.9%,		
C	73% - 76.9%,		

Grades *may* be “curved” depending on the class results, in the instructor’s discretion.

Policy on Makeup Tests and Late Work

There will be no makeups for the major tax research projects. I will deduct one letter grade for each day the assignment is late.

There will be no makeup for the quizzes, homework, or other tax research problems; however, I will not count (drop) your low score, including one missed assignment when calculating your grade.

Tentative Course Outline and Schedule



Class	Topics	Graded Assignments
1/9/23	Introduction to Course Tax Law & Research Overview Primary vs Secondary Sources Memo Writing (Tax Research Process)	
1/16/23	NO CLASS / MLK HOLIDAY	
1/23/23	Sources of Tax Law Constitution / IRC / Treasury Regulations	Chapters 3, 4, 5 First Assignment (case brief) due
1/30/23	Sources of Tax Law / IRS Rulings / Revenue Rulings / Revenue Procedures / PLRs / TAMs / IRS Publications	Chapters 3, 4, 5
2/6	Sources of Tax Law / Judicial Decisions/ US Tax Court / District Court / Court of Federal Claims / Court of Appeals / US Supreme Court	Chapters 3, 4, 5
2/13	Interpreting the Tax Law / Committee Reports / Legislative History	Chapters 3, 4, 5 Research Memo One / Presentations
2/20	Secondary Sources & Practice Tools	Chapter 8
2/27	Secondary Sources & Practice Tools	Chapter 8
3/6	NO CLASS / SPRING BREAK	
3/13	Tax Research Process & Research Tools	Chapter 6 & 7
3/20	Implementing Tax Research, Tax Planning & Advising the Client	Chapter 11
3/27	Implementing Tax Research, Tax Planning & Advising the Client	Research Memo Two / Presentations
4/3	Communicating Tax Research / Memo Writing & Advocacy	Chapter 10
4/10	Tax Practice / IRS & Penalties	Chapter 12 & 13
4/17	Ethics	Chapter 1 & Circular 230
4/24	Selected Topics	Research Memo Three / Presentations



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Our schedule is both ambitious and a tentative plan. Deviation may be necessary and I will advise you as we work through the material. My teaching philosophy is to cover the materials at a pace to maximize your understanding of the concepts rather than to cover every topic simply for the sake of doing so. **Assignment due dates are also tentative.**

University and College Policies

Attendance Policy

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.

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/>

Disability Policy

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 www.fau.edu/sas/.

Code of Academic Integrity

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](#).

A NOTE ON PLAGIARISM

Plagiarism takes many forms, including but not limited to:

- Direct copying (including 3 words in a row) without using quotations.
- Failure to use citations when an idea is not yours
 - Copying material without quotation marks is always plagiarism, even if you cite the source.
 - Providing references in the reference section without using citations is still plagiarism.

As a student you are required to be aware of all types of plagiarism. For example, you must cite the textbook where you paraphrase a definition or concept from it. Failure to paraphrase and/or cite correctly your sources can result in dismissal from the class and the University. Saying you worked on a project together and used the same references is not an excuse. Everyone must turn in their own individual paper which follows the correct APA formatting including proper referencing. If you are unsure about correct ways to paraphrase concepts and definitions, contact the



campus academic advisor, or the Business Communications Department on the Boca Raton campus, for further assistance.

Anti-plagiarism Software

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.

Disability / Accessibility 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)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 131 (954-236-1222); or in Jupiter, SR 110 (561-799-8585) —and follow all SAS procedures. Their web site is: <https://fau.edu/sas>.

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.