FAU

FLORIDA ATLANTIC UNIVERSITY

NEW COURSE PROPOSAL
Graduate Programs

UGPC Approval ______
UFS Approval ______
SCNS Submittal ______
Confirmed ______
Banner Posted ______
Catalog ______

Department School of Accounting

College Business

(To obtain a course number, contact ***erudolph@fau.edu****)*

Prefix TAX **Number** 6635	*(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)* **Lab Code**	**Type of Course** Lecture	**Course Title** State and Local Taxation
Credits *(Review Provost Memorandum)* 3 **Effective Date** *(TERM & YEAR)* Fall 2022	**Grading** *(Select One Option)* **Regular** ◉ **Sat/UnSat** ○	**Course Description** *(Syllabus must be attached; see Guidelines)* An examination of the fundamental concepts of state and local income taxation. The application of the commerce clause and the tax advantages and disadvantages of different forms of business organizations in the context of state and local jurisdictions are studied.	

Prerequisites TAX 4011	**Corequisites**	**Registration Controls** *(Major, College, Level)*

Prerequisites, Corequisites and Registration Controls are enforced for all sections of course

Minimum qualifications needed to teach course: Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)	**List textbook information in syllabus or here** State and Local Taxation: Principles and Practices by C. Swenson, S. Gupta, J. Karayan, and J. Neff published by Ross Publishing, Incorporated
Faculty Contact/Email/Phone George Young/gyoung@fau.edu/561-296-3638	**List/Attach comments from departments affected by new course** No departments are affected by this new course.

Approved by	***Date***
Department Chair	12/9/21
College Curriculum Chair	1/13/22
College Dean Ken Johnson	1/13/22
UGPC Chair	
UGC Chair	
Graduate College Dean	
UFS President	
Provost	

Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

DATE: November 2, 2021

MEMORANDUM

TO: Dr. Robert Pinsker, Chair
School of Accounting Graduate Curriculum Committee

FROM: Dr. George Young
School of Accounting
gyoung@fau.edu

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: New elective graduate tax course, TAX 6635, State and Local Taxation

The School of Accounting wishes to add a new tax elective course (TAX 6635, State and Local Taxation) to the curriculum.

No change to the catalog is required in the area of "Academic Programs", since this course is an elective in the Master of Taxation Program. The catalog currently says "Tax Electives (9 credits): Select 9 credits from other 6000-level TAX courses (that are not Required Tax courses)".

The change required in the area of "Course Descriptions" is to include this course as follows (verbiage in red is the text to be added to the catalog):

International Taxation (TAX 6525) 3 credits
Prerequisites: Graduate standing and TAX 6065 and (TAX 4011 or TAX 6105)
A survey of U.S. income tax laws applicable to U.S. citizens and corporations doing business abroad, as well as to foreign taxpayers investing in the U.S.

State and Local Taxation (TAX 6635) 3 credits
Prerequisites: Graduate standing and TAX 4011
An examination of the fundamental concepts of state and local income taxation. The application of the commerce clause and the tax advantages and disadvantages of different forms of business organizations in the context of state and local jurisdictions are studied.

Contemporary Tax Topics (TAX 6875) 3 credits
Prerequisites: Graduate standing and TAX 6025
Prerequisite or Corequisite: TAX 6065
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.

TAX 6635-001
STATE AND LOCAL TAXATION

3 credits

Spring 2023

Georgi Smatrakalev, Ph.D.
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Course Description
Tax issues involved when business enterprises operate in multiple taxing jurisdictions.

Course Days and Times
Fully Online Class

Prerequisites/Corequisites
Prerequisite: Graduate standing and TAX 4011

Course Objectives/Student Learning Outcomes
The objective of this course is to give each student in the course the ability to understand state, local and county level taxes. Since this is a graduate course, we will use the state legislative code, state rulings and court cases to assist in the understanding process.

- Identify and describe the fundamental concepts of the state and local income tax system
- Develop the ability to read and understand the application of the commerce clause.
- Apply the fundamentals learned in the preceding two areas to situations likely to be encountered in tax practice
- Understand the tax advantages and disadvantages of different forms of business organizations

Course Description
An examination of the fundamental concepts of state and local income taxation. The application of the commerce clause and the tax advantages and disadvantages of different forms of business organizations in the context of state and local jurisdictions are studied.

Textbook

(For information on the textbook and other required materials, please see below under Required Texts/Materials/Readings.)

Course Evaluation Method

Points are allocated as follows:

Assignments	Points
Quizzes and class participations	110
1 Midterm exam	300
Cases	90
Presentation	200
Final Exam	300
Total	1,000

EXAMS:

There will two exams in the form of questions that require short answers.

QUIZZES

There will be three quizzes. Quizzes will be posted randomly after the chapter is covered will be for the current chapter or one previous chapter and will be due in seven days.

DISCUSSIONS

There will be five (5) discussion threads worth 10 points each.

CASES

Two cases will be assigned as individual homework.

PRESENTATION

The presentation will be a culmination of the entire semester. Everyone will be assigned a state to review, discuss and understand. As part of the learning process for you and the rest of the class, during the last two weeks of the semester, you will make a five (5) to seven (7) minute presentation on the state assigned to you. The presentation can include discussing the state tax law, state information available through the state's website or anything you believe is interesting regarding the state and its connection with the tax rules within the state. Use of PowerPoint is required. The presentation will be posted with two questions each and the questions will be part of the discussion.

Course Grading Scale

A	93 % to 100 %	B+	86 % to 89%	C+	76 % to 79%	D+	66 %to 69%
A-	90 % to 92 %	B	83 % to 85%	C	73 % to 75%	D	63% to 65%
		B-	80 % to 82%	C-	70 % to 72%	D-	60 %to 62%
						F	Below 59%

Additional Course Policies

Missing Exams

No make-up exams will be given, and assignments cannot be submitted late. A grade of zero will be recorded for all absences from exams and assignments. Make sure you clear all possible exam and presentation dates with your employer. Excused absences will only be accepted for a student's illness or for death in the immediate family. No excuses will be accepted for work or vacation related reasons.

No one can pass the class if he or she has missed any of the three exams and/or if he or she missed all quizzes and one case, or all cases and one quiz.

Late Assignments

Late submission is permitted only if you checked with the instructor before the due date and you have a valid reason.

Attendance Policy

Students are expected to read the assigned material and completed (attempted) all of problems from the text. However, as in all accounting classes, class preparation and participation will help you succeed in this class. Students are expected to access the class schedule (for updates) via http://Canvas.fau.edu

Etiquette and/or Netiquette Policy (Optional)

No cooperation or any kind of teamwork is permitted for online exams. Any student that has logged into the exam at the same time (in and out) with another student and has the same results will be deprived of points.

Safe Assign

Written components of any assignment or project may be submitted to Safe Assign 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.

Changes

Specific assignments, topics covered, and due dates are tentative may be adjusted as needed by the professor in order to deliver this course in the most effective way.

Important Dates

Last day to drop/add courses without consequences (courses are fee liable after this date) is January 17

Last day to drop a course without receiving an "F" (fee liable) is March 24

Classroom Etiquette Policy (if applicable)

It is important to keep in mind that although we are in a "virtual" environment, we still need to interact properly with each other and maintain an appropriate level of etiquette. The term **netiquette** is used to refer to online etiquette. By following these rules, you will improve the readability of your messages and you will help others handle the large volume of information in an online classroom:

- **Be inclusive.** It’s important to be intentional about making sure we "see" each other in an online community.
  - You can do this by making sure that everyone has at least one response.
    - Tip: If you are unsure who to respond to, try looking for posts that have not yet received a reply.
    - Also, be sure to reply back to people who post questions or comments to you.
- **Be on time.** Your contributions to our discussions are important, but our learning community will not benefit from them unless you post on time.
  - Tip: Set calendar reminders to make sure you contribute on time.
- **Disagree respectfully.** Disagreement and different ideas are essential parts of learning, problem-solving, and creativity. However, in order for different ideas to be heard and shared, it is important to maintain a respectful stance even through vehement disagreement; otherwise communication may break down.
  - Tip: You might start the conversation with a question to clarify or get more information before you explain your different perspective.
    - For example, “Nathan, can you tell me more about what you meant when you said that recycling programs are a waste of public resources?”
  - Tip: Refrain from using judgmental evaluations of what someone posted, and instead present your own perspective supported by factual information.
    - For example, instead of “Jamal, your analysis makes no sense,” you can say, “Jamal, I interpreted the results of the study differently. As I see it, there was no statistically significant difference in the children’s test scores, which implies that the new program is not working.”
- **Be concise.** Lengthy paragraphs are difficult for readers to digest. Keep your paragraphs short and your writing concise.
  - Tip: Consider using bullet points to help highlight your main points or headings if your post needs to be lengthy.
- **Stay on topic.** Off-topic comments can derail our conversation. You can post off-topic comments in our open discussion forum or one of the other communication modes we are using in the course.
- **NO YELLING.** When you write in upper case letters in online communication, it is usually interpreted as yelling.
- **Add some emotion :-)** Sometimes it helps communicate the tone of your message when you add an emoticon. However, only do so as necessary for it can end up being annoying to readers if you have too many (which is probably the opposite of your intention).
- **Use humor carefully.** Sarcasm in particular does not translate well in an online environment. It’s best to avoid the potential pitfalls of misunderstood messages.

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.

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.

Withdrawals

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

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.

Required Texts/Materials/Readings

(1) Swenson, Gupta, Karayan, Neff, *State and Local Taxation: Principles and Planning*, (J. Ross Publishing, Inc. (3rd Edition 2020) ISBN 1-932159-17-7

(2) *2023 State Tax Handbook*, (CCH Incorporated)

Required technological skills:

- Basic Skills in computer use
- Access to the internet
- Basic Canvas LMS skills
- Basic Skills for Office programs (word processing and presentation programs)

Required Software

- Microsoft 365 Suite Link to download
- Reliable web browser (recommended Chrome or Firefox)
- Java – Link to download and/or Link to verify Java on your computer
- Adobe Flash Player: Link to download
- Mobile App: Instructions on how to download the Canvas App on an iOS device (Link for iOS Instructions) or Android device (Link for Android instructions).

Internet Connection

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher
- To function properly, Canvas requires a high-speed Internet connection (cable modem, DSL, satellite broadband, T1, etc.). The minimum Internet connection speed to access Canvas is a consistent 1.5 Mbps (megabits per second) or higher.
- To check your Internet speed, click here.

Minimum Technical Skills Requirements

The general and course-specific technical skills a student must have to succeed in the course include but are not limited to:

1. Accessing Internet.
2. Using Canvas (including taking tests, attaching documents).
3. Using email with attachments.
4. Creating and submitting files in commonly used word processing program formats such as Microsoft Office Tools.
5. Copying and pasting functions.
6. Downloading and installing software.
7. Using presentation, graphics, and other programs.
8. Posting and commenting in an online discussion.
9. Searching the FAU library and websites.

Computer Requirement - Basic computer specifications for Canvas Link to Specifications

Operating System

- A computer that can run Mac OSX or Win 7.0 or higher.

Peripherals

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

Software

- Once logged in to Canvas, make sure your Internet browser is compatible.

- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the applicable module.

Technical Support
In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased; please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem.

Most issues in Canvas can be resolved by clicking on the "Help" tab located on the menu bar.

Upon clicking the "Help" tab, you will be able to:
- Report a problem
- Search Canvas guides

Additional Technical Support
1. Contact the eLearning Success Advisor for assistance: 561-297-3590
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, visit Link to Print Screen Instructions.
3. Complete a Help Desk ticket (Link to Help Desk). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. The process includes the following steps:
    a. Select "Canvas (Student)" for the Ticket Type.
    b. Input the Course ID.
    c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
    d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.
5. Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above). Keep your instructor informed of the status.

Course Topical Outline

On all the Chapters, I would hope that everyone reads the entire chapter. On the discussion questions, I will be selecting certain cases to go into further, however, all the cases are important to the understanding of state tax concepts.

Week	*Chapter*	*Assignment & Class Activities*
1	***	Introduction – How to make a good presentation
January 13		**Last day to add and drop classes**
2	1	Chapter 1: Types of State and Local Taxes
3	2	Chapter 2: Sources of Law, Interplay with Federal Rules, Constitutional Issues
4	3	Chapter 3: State Income Taxes – Corporations Discussion 1 Due 02/14 11:59 p.m.
5	10	Chapter 10: State Income Taxes – Individuals Case One Due 03/14 11:59 p.m.
6	4	Chapter 4: State Sales Tax – Interstate Commerce Clause Discussion 2 Due 03/07 11:59 p.m.
Midterm Exam	***	Midterm exam – Due 03/18 11:59 p.m.
7	9	Chapter 9: State Sales Tax – The Internet Connection Quiz 1 due 03/15 11:59 p.m.
8		Spring break
9	5	Chapter 5: Property Taxes – Personal and Real Case 2 due 03/29 11:59 p.m.
10	8	Chapter 8: Tax Planning – The overall review process Quiz 2 due 03/29 11:59 p.m.
11		Last day to drop with a "W" (fee liable)
12	6	Chapter 6, Other taxes – Unemployment, Document, Transfer, etc Quiz 3 and Discussion 3 due 04/05 11:59 p.m.
13	7	Chapter 7: Other Corporate Issues – Liquidations, Reorganizations
14		State audit and examinations, tips and ideas
15		Value added tax
Final Exam	***	Final Exam Due 05/2 11:59 p.m.

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.

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 paper work 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 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.

Technical Problem Resolution Procedure

In the online environment, there is always a possibility of technical issues (e.g., lost connection, hardware or software failure). Many of these can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased. Please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructors can verify and take appropriate action to resolve the problem.

It is your responsibility to obtain the necessary information and skills to manage the hardware and software systems of this course. In addition, if your personal computer becomes unavailable for any reason, you are responsible for locating and operating other adequate computer resources to meet the course deadlines.

Remember, you can always go to any FAU computer lab to complete your work!

Click here to view a list of lab locations.

Recommended Browsers

Canvas supports the latest two versions of the most widely used browsers. Canvas seems to work better with Google Chrome and Mozilla Firefox than with Internet Explorer. If Internet Explorer is currently your only browser, consider installing Chrome or Firefox.

I highly recommend updating to the **newest version** of the browser you are using as well as updating to the most recent Flash plug-in.

For more details, see Which Browsers Does Canvas Support?

Getting Help

FAU has purchased Tier 1 support, provided by Canvas. What does this mean for you?

Canvas support is available **24/7, 365 days a year** in various forms. You can use the Canvas Guides to search for answers, call the support hotline to talk to a person, hit the chat link to message a Canvas support technician, or report an issue directly to Canvas.

You can access all of these help options by clicking on the **Help** link in the bottom-left corner of the Canvas window and then selecting your preferred method of assistance.

If you call FAU's Help Desk, please be sure to select the option for Canvas.

Questions about Assignments or Course Material

Make sure you read the entire syllabus and Start Here Module first. If you have questions about the assignments or course material, contact me through my Canvas Inbox.

The suggestions listed above have been noted by the Center of eLearning Department at FAU.