

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS
COURSE PREFIX AND NUMBER: TAX 6877	CURRENT COURSE TITLE: IRS PRACTICE & PROCEDURES
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.
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.

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

Approved by: Department Chair: College Curriculum Chair: College Dean: UGPC Chair: _____ Graduate College Dean: _____	Date: _____ 10/12/12 _____ 10/16/12 _____ 10-18-12 _____ _____ _____	ATTACHMENT CHECKLIST ♦Syllabus (see guidelines for requirements: http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php) ♦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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TAX 6877, Section xxx
CRN: xxxxx
IRS Practice & Procedures
Spring 2013
Class Location & Time

Important Dates: Add/Drop ends on Friday, 8/24. Last day to withdraw without anything appearing on your transcript (i.e., no "W") is 8/31. The last day to withdraw without an "F" is 10/12. Grades are due with the registrar on 12/10.

Professor Information

Name: Mary C. Walsh, JD, LL.M, CPA
Office Address: 101E DeSantis (Boca Campus)
e-mail address: mwalsh8@fau.edu (preferred contact outside of class)
Phone Number: (561) 297-3248

Office Hours: Tuesdays, 5:00 – 7:00 pm (beginning 8/21/12). There will be no office hours during Exam weeks (see course schedule on last page). Additional office hours (in person or on phone) are available by appointment. Please email me at mwalsh8@fau.edu.

Instructor Contact/Availability: The best way to reach me is via email at mwalsh8@fau.edu. Send your email through the course eCollege site (so that I automatically get a header in my inbox identifying you as an TAX 6877 student).

Required Text and Materials

- 1) Text: Meldman & Misesy, Jr., Federal Taxation: Practice & Procedure (10th Edition, CCH). ISBN: 9780808026860. Note that this is a new version of the text that has been used at FAU in previous terms. Although new to us this term, this version was published in Dec. 2011. You might be able to pick it up used (check eBay or some textbook exchange, etc.).
- 2) Readings, etc., posted to the eCollege Course Companion: PRIOR TO THE FIRST CLASS - All students must have access to the eCollege Course Companion (<https://sso.fau.edu/login?service=https%3A%2F%2Fsso.fau.edu%2Fecollege%2F>) and must be able to use EZproxy (see below) to retrieve tax sources. Tax authority is ever changing, and the text will be supplemented – and in some cases, supplanted- with the most recent authority available. I will post this information regularly on the eCollege site.



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All required readings, exercises, etc., will be posted prior to class. It is your responsibility to access eCollege and to check the Course Companion site several times a week.

MAKE SURE THAT YOUR EMAIL ADDRESS IS CORRECT IN ECOLLEGE AS I WILL SEND EMAILS ON OCCASION. IF YOUR EMAIL ADDRESS IS NOT CORRECT, YOU WILL NOT GET THESE COMMUNICATIONS.

3) EZproxy: Make sure that your owl card gives you current access to library resources at <https://login.ezproxy.fau.edu/login?url=http://www.fau.edu/library>. Information about OWL cards is found at: http://www.fau.edu/business-services/owl_card.php.

4) Internal Revenue Code, Income Tax Regulations, Cases and Administrative Rulings: These primary authorities will be assigned reading. They may be accessed via EZProxy through RIA, CCH or BNA. Directions for access will be provided in eCollege.

5) Your FAU email address. Information will be sent via email through the eCollege site (which, typically, uses your FAU email address). Check your FAU email daily and make sure it has the capacity to accept new mail. I cannot keep track of everyone's personal or work email addresses. You must use your FAU email address.

Optional Materials: Saltzman, Michael I, IRS Practice and Procedure (Warren, Gorham & Lamont): This resource is available electronically through the RIA database in EZProxy. Directions for access will be provided in eCollege. I will give you citations to Saltzman that you may read or not at your option. If there is something from Saltzman that you are required to read, I will actually post a document in eCollege.

Course Description, Prerequisites and Credit Hours (from the 2012-2013 FAU Course Catalog):

Title and Credit Hours: IRS Practice and Procedures (TAX 6877) 3 credits

Prerequisites: Graduate standing and TAX 6025 AND pre- OR co- requisite TAX 6065.

Description: Training in tax practice and procedures with an emphasis on IRS rules, procedures and techniques.



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Course Learning Objectives: This course is designed to present the student with a forum in which the administration of our federal tax system can be reviewed. It is different from other federal taxation courses in that it will involve a study of tax practice and procedure rather than substantive tax law. It is also designed to provide the student with a practical view of dealing with the Internal Revenue Service. Topics to be covered include:

- The Internal Revenue Service ("IRS") as an Administrative Agency
- Taxpayer Access to Information
- Statements of IRS Position and Practice
- General Rules relating to filing Tax Returns
- Penalties on Income Tax Return Preparers
- The Privacy of Tax Returns
- Interest on Underpayments and Overpayments
- Criminal and Civil Penalties
- The Examination Function
- The Appeals Function
- Issues Related to Tax Litigation
- The Criminal Investigation Function
- IRS Investigatory Powers

Also because of important reporting requirements adopted by the Internal Revenue Service, we will spend some time reviewing GAAP rules regarding Accounting for Income Taxes and Uncertain Tax Positions (Accounting Standards Codification 740 – formerly FAS 109 and FIN 48)

Course Learning Outcomes: Evaluation for this course will entail an assessment of the following expected student learning outcomes:

- Students should be able to demonstrate the ability to read and apply applicable tax authority.
- Students should be able to identify, locate, apply and interpret primary and secondary tax authority relevant to complex procedural and compliance tax issues.
- Students should be able to demonstrate the ability to identify relevant procedural and compliance tax solutions to a completed transaction in tax.
- Students should be able to explain the functions of government in the United States federal tax system and how that system interacts with both taxpayers and federal tax practitioners.
- Students should be able to explain, through critical analysis, the resolution of procedural and compliance issues by means of written and/or oral communications in a logical and appropriate manner.



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CourseFormat: Course materials for each week are posted in eCollege. Each week, students should:

1. Read the assigned chapter(s) and attempt any homework assigned,
 2. Attend class and participate, and
 3. Review the materials against lecture notes (especially revisit homework problems), and
- Y Expected Student Effort: Students should expect to spend 3 hours per week attending and participating in the classroom; and 4-6 hours per week reading and working on problems before and after class. For those who are counting, this is sustained weekly effort of 7 – 9 hours.

Grading: This course is an Elective course in the M.AC, M.TX and MBA programs. A “C” or better (2.0 or 72%) is required pass (i.e., earn credit toward an FAU Masters degree). However, in order to graduate, students must maintain a “B” (3.0) or better average in all Core and Elective courses.

Grading Scale:

A	92 % to 100 %	B+	88 % to 89%	C+	78% to 79%	D+	68% to 69%
A-	90 % to 91 %	B	82 % to 87%	C	72 % to 77%	D	62% to 67%
		B-	80 % to 81%	C-	70 % to 71%	D-	60% to 61%
						F	Below 60 %

The grade "B" reflects an average command or grasp of the material covered in TAX 6877. The grade "B+" reflects above average mastery of the material, and the grade "A" reflects excellent mastery of the material. The final semester grade will be determined with reference to the percentage of points earned by the individual student in relationship to the total possible points for the semester.

CourseEvaluationMethod Basis for Grades:

Assignment	Weight	Points
IRS Protest Letter	20%	200
Midterm	40%	400
Final Exam	40%	400
Total	100%	1,000

IRS Protest Letter (20%): During the date class, you will be given an IRS “30-day letter” to which you must provide a written response (a “protest letter”) supporting a position taken by a taxpayer on a tax return and contesting IRS assertions. We will devote most of our date class to going over this assignment and running through a sample. Your protest letter will be due no later than the beginning of class on date.

Examinations (80%): Except for the rules relating to tax preparer penalties (covered in the first half of the class), the examinations will be non-cumulative. Each exam will have two components – 1) the Professional Competency (objective) Component, and 2) the Subjective Component.

- 1) Professional Competency (Objective): Most (if not all) students in our FAU Accounting Masters Programs are seeking professional certification of some kind – CPA, CMA, CIA, CFP, Enrolled Agent, etc. To aid in preparing you for subject matter competency that you must objectively display in order to earn your certification, both exams will have an objective component drawing from actual questions found on relevant certification examinations. For TAX 6877, these questions will be drawn from CPA and Enrolled Agents Exams. The professional competency component of each exam will be worth 1/3 of the total exam grade. Sample quizzes for practice will be available.
- 2) Subjective Component: 2/3 of your exam grade will be based on essays, problems or a combination of the two. These items are designed to test your mastery of the course material and, specifically, require you to demonstrate the ability to apply what you have learned to hypothetical situations.

Midterm Examination: On date, the midterm examination will take place.

Final Exam: date the final examination will take place.

Additional Course & Departmental (School of Accounting) Policies

Attendance: FAU's stated attendance policy (as set forth in the course catalog) is as follows:

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 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.



For this class, regarding attendance, there is good news and bad news. The good news: Attendance is not, specifically, a graded component of TAX 6877. It is assumed that you will attend all classes, but you will not be penalized if you do not attend class. Understand, however, that grades and attendance are related (the higher the attendance, the higher the grade; the lower the attendance, the lower the grade).¹ Also understand that if your grade is right on the cusp of the next grade up, the only basis I will have to “bump” you up is the effort that I perceive you made in this class. If you’re not in class and participating, I will have no basis for bumping you up.

The bad news: I spend many hours preparing each week’s class. I will not prepare or teach more than one class a week. If you are not present, you will miss out. In-class materials will be provided to those who are in class. I will not post them to the database or make them generally available. If you want them, come to class or ask another student (I have no objection to students sharing materials with other students, but I am not responsible for keeping you up to date).

TO ANSWER THE MOST FREQUENTLY ASKED QUESTIONS ABOUT MISSING CLASS – YES, YOU MISSED SOMETHING; YES, IT WAS IMPORTANT; AND YES, IT WILL BE ON THE EXAM.

Late Assignment Policy: Late assignments will NOT be accepted and there will be no late exams. Zero points will be awarded for anything late. Look at the Course Schedule and make whatever arrangements you must to ensure you will be able to complete your work on time. You have MORE than enough time here to make the arrangements.

- Exceptions may be made here, of course, for emergencies (see below), religious observances, and participation in university-approved activities.

In business, it doesn't matter if you finish the client's proposal presentation a day after the client left, or if you submit your application after the position has been filled. The ability to submit work on time is a skill that employers expect you to have. I expect you to have it for this course as well.

Emergencies: I understand that life (and death) happens and that there may be times when it would be inappropriate to enforce the policies outlined in this syllabus to the letter. If you or an IMMEDIATE family member (spouse, partner, child, or parent) is having an emergency, please let me know as soon as it is convenient to do so (by email). Documentation will be required (doctor note, hospital bill, obituary notice, etc.).

Emergencies DO NOT INCLUDE work needs or vacations – not even your own wedding.

¹ <http://chronicle.com/article/Just-Showing-Up-Educators/127765/>



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Policy on Incompletes: Incompletes will be considered ONLY in cases of DOCUMENTED health or family EMERGENCIES (defined above - notice that work emergencies are not included here) that occur toward the end of the course. These limitations are mandated by FAU and the School of Accounting.

Specific to this course, incompletes will be considered only if the Midterm and the IRS Protest Letter have both been completed on time with a "C" (72%) or better average. If you do not meet criteria, do not request an Incomplete. Instead, consult your advisor about a late withdrawal from the course.

Work Obligations and Grades: Understanding IRS Practice & Procedures is an integral part of a tax and accounting practice. I think you will find what we cover here to be very useful to you in your studies and careers. I'm very happy that you're here. That being said, taking this class requires that you receive a grade at the end of it. A grade is not a judgment of you as a person. It is simply a reflection of my perception of your mastery of the course material.

Most (if not all) of you are working. I understand this and have been where you are (having worked while earning 2 graduate degrees). It is not my goal to make unreasonable demands of you or to make you miserable. There are, simply, topics that must be covered and over which you must show mastery. These topics are masters-level and difficult. Studying them is time consuming.

If your time is limited, be realistic in your grade expectations. The course materials and requirements are what they are. You will either demonstrate mastery or competency or you will not. If you choose to forge ahead knowing that your time is limited, understand that your grade will reflect your time constraints. This is not a matter of me being "fair" or "unfair." This is just how it is.

Cheating Policy: You may not work with another human being (except for the instructor) in completing any of the class assignments (unless otherwise allowed by the Instructor). Any student found doing so on any graded item will receive zero (0) points for that item. Also, disciplinary action for any instances of cheating will be pursued in accordance with the provisions of the University Honor Code (link provided below).

School of Accounting Policies: The School of Accounting has adopted a set of uniform policies for all courses offered by the School. These policies are considered part of this syllabus and can be found at:

<http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>



Syllabus controls: This syllabus controls all matters related to the class. In no event will student requests for exceptions absent an emergency be granted. This syllabus may be revised during the semester to correct errors, provide clarification or to articulate university and/or college policies. In addition, the instructor reserves the right to make changes as she deems necessary for the administration of the course. Emergencies, including extreme weather conditions, security issues and other matters may also result in changes to the course format, this syllabus and scheduled classes, lectures, etc.

Selected University and College Policies

Honor Code: 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 Chapter 4/4.001 of the Code of Academic Integrity.

Students with Disabilities: 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 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 applies:

- 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.

Course Schedule: The course schedule, including specific readings and problem assignments, will be kept in the eCollege Companion site and will correspond to the following dates / topics:

Lecture Date	Topic(s) Covered	Items Due
	Introduction & Syllabus Review Briefing Cases & Rulings Sources & Weights of Tax Law	
	Sources & Weights of Tax Law, cont'd Judicial Deference & Forum Choice	
	Practice Before the IRS / Ethics Practitioner Penalties	
	GAAP Issues ASC 740 (formerly FAS 109 & FIN 48)	
	GAAP Issues ASC 740 (formerly FAS 109 & FIN 48), cont'd	
	GAAP Issues ASC 745 (formerly FAS 109 & FIN 48), cont'd Midterm Review	
	Midterm	MIDTERM
	Go over Midterm Structure of IRS & The Audit Process	
	IRS & Disclosure Returns, Deficiencies & Assessment	
	Taxpayer Privileges Refunds , Overpayments & Civil Litigation	
	Civil Penalties (Taxpayer)	
	Civil Penalties, cont'd Work on IRS Protest Letter	
	Collections Interest	IRS Protest Letter Due @ beginning of class
	Tax Shelters Tax Crimes	
	Anatomy of a Criminal Tax Case – the Wesley Snipes case Final Review	
	Final Examination	FINAL