Accounting 6110 U90 - Tax Research and Planning  
Fall, 2021. UNC Charlotte.

Instructor:  
Hughlene A. Burton, Ph.D., CPA  
Phone Number and E-Mail:  
Office: (704) 687-7696  
E-mail: haburton@uncc.edu

Course Materials:  

Course Description  
Tax research techniques applicable to federal tax law affecting individuals, corporations, and partnerships, using computerized tax services to solve tax problems. Emphasis on tax planning principles and related tax practice matters, including tax compliance issues and dealing with the Internal Revenue Service.

Teaching Methods:  
The classes will consist of lecture, in-class case analysis, and hands-on computer research. Class participation is required of each student.

Course Objectives:  

**Major Objectives:**  
1. Providing practice in analyzing tax problems,  
2. Finding the applicable tax law  
3. Reading and analyzing tax authority for technical comprehension  
4. Proper use of primary tax authority  
5. Improving one’s ability to develop sound strategies based on the tax law and client’s needs  
6. Communicating tax advice to the client, supervisor, etc.

**Additional Objectives:**  
1. Developing competence in locating and researching primary legal and secondary authority on tax topics.  
2. Strengthening writing skills for business communications and client file documentation.  
3. Using the source and weight of tax authority for creating strong, logical, analytical reasoning.  
4. Enhancing oral skills through classroom discussion.  
5. Increasing knowledge about various tax topics.  
6. Practicing effective teamwork and overcoming potential group dynamic problems.  
7. Providing a working knowledge of resources available for resolving complex tax issues

Office Hours  
Mondays 4:30 – 5:30 and by appointment
Attendance Policy:

Students are expected to attend every class and remain in class for the duration of the session when it is safe to do so in accordance with university guidance regarding COVID-19. Failure to attend class or arriving late may impact your ability to achieve course objectives which could affect your course grade. An absence, excused or unexcused, does not relieve a student of any course requirement. Regular class attendance is a student’s obligation, as is a responsibility for all the work of class meetings, including tests and written tasks. If a student has 3 or more unexcused absences, the instructor will make a downward adjustment in the grade for the course. Being late for class, or leaving class early, is considered to be the same as missing class.

During the semester, some student may need to miss class because of COVID-19. These absences will be excused absences. If students must miss class due to COVID-19, they are encouraged to work directly with the instructor regarding their absence(s). For absences related to COVID-19, please adhere to the following:

- **Do not come to class if you are sick.** Please protect your health and the health of others by staying home. Contact your healthcare provider if you believe you are ill.
- **If you are sick:** If you test positive or are evaluated by a healthcare provider for systems of COVID-19 please the complete the form on the University website to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.
- **If you have been exposed** to COVID-19 positive individuals and/or have been notified to self-quarantine due to exposure, please complete the form that is on the University website to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

To return to class after being absent due to a COVID-19 diagnosis or due to a period of self-quarantine, students should submit an online request form to Student Assistance and Support Services (SASS). Supporting documentation can be attached directly to the request form and should be from a student's health care provider or the Student Health Center, clearly indicating the dates of absences and the date the student is able to return to class. Instructors will be notified of such absences.

If you are absent from class as a result of a COVID-19 diagnosis or quarantine, as instructor I will work with you to make sure that you have all of the information covered in class and will work with you individually on the outside projects. In the case you are diagnosed the disease, I will make arrangements to extend the due dates of any assignments that are due. However, remember that the final decision for approval of all absences and missed work is determined by the instructor.

In addition, if I feel sick, we will not have an in-person class. I will provide videos that will be put on the Canvas page for that week. I will also provide times to have Zoom calls so that the students may ask any questions that they have about the material.

Mask Policy

It is the policy of UNC Charlotte for the Fall 2021 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the 49er community. Such behaviors specifically include the requirement that all students wear a mask while in classrooms, labs, and in other instances where social distancing is not possible. Students are permitted to remove masks in classroom or lab settings only when I explicitly grant permission to do so (such as while asking a question, participating in class discussion, or giving a presentation) and while at an appropriate physical distance from others. Failure to comply with this policy in the classroom or lab may result in dismissal from the current class.
session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Office of Student Conduct for charges under the Code of Student Responsibility.

**Honor Code:**
Examinations, research memos, and the research projects must represent your own work. Do not fail to cite sources of material that you have quoted or substantially paraphrased. Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity.

**THE UNC CHARLOTTE CODE OF STUDENT ACADEMIC INTEGRITY** governs the responsibility of students to maintain integrity in academic work, defines violations of the standards, describes procedures for handling alleged violations of the standards, and lists applicable penalties. The following conduct is prohibited in that Code as violating those standards:

**A. Cheating.** Intentionally using or attempting to use unauthorized materials, information, notes, study aids or other devices in any academic exercise. This definition includes unauthorized communication of information during an academic exercise.

**B. Fabrication and Falsification.** Intentional and unauthorized alteration or invention of any information or citation in an academic exercise. Falsification is a matter of altering information, while fabrication is a matter of inventing or counterfeiting information for use in any academic exercise.

**C. Multiple Submission.** The submission of substantial portions of the same academic work (including oral reports) for credit more than once without authorization.

**D. Plagiarism.** Intentionally or knowingly presenting the work of another as one's own (i.e., without proper acknowledgment of the source). The sole exception to the requirement of acknowledging sources is when the ideas, information, etc. are common knowledge.

**E. Abuse of Academic Materials.** Intentionally or knowingly destroying, stealing or making inaccessible library or other academic resource material.

**F. Complicity in Academic Dishonesty.** Intentionally or knowingly helping or attempting to help another to commit an act of academic dishonesty.

Students who violate the code can be expelled from UNCC. The normal penalty for the first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

**Diversity**
The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

**Disability Accommodations**
UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.

**Religious Accommodations**
UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the
opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at http://legal.uncc.edu/policies/ps-134.html. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

**Research-Memo Assignments**
A tax research problem will be assigned for five classes. A solution should be in the form of a tax memo. The instructor will provide additional information in class about how to set up a research memo. Your solution should be in Microsoft Word format.

**Data Analytics Project:** You will work in groups to finish a data analytics project. Details about the project will be provided in class.

**Exam:** The types of knowledge tested include recall knowledge of important topics, understanding of primary source material, practical application of knowledge to solve problems, and analytical skills.

**Grading:**

<table>
<thead>
<tr>
<th>Grade Assignment</th>
<th>Grade of A = 90% to 100%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade of B = 80% to 89%</td>
<td></td>
</tr>
<tr>
<td>Grade of C = 70% to 79%</td>
<td></td>
</tr>
<tr>
<td>Total Points</td>
<td>450</td>
</tr>
</tbody>
</table>
## 2020 Course Outline

<table>
<thead>
<tr>
<th>Mo</th>
<th>Date</th>
<th>Chp.</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>23</td>
<td>1</td>
<td>Introduction to Tax Practice and Ethics</td>
</tr>
</tbody>
</table>
| 8  | 30   | 2    | Tax Research Methodology  
Locating Tax Authority |
| 9  | 6    |      | **No Class – Labor Day** |
| 9  | 13   | 3    | Legislative Sources of Authority  
4 Administrative Sources of Authority |
| 9  | 20   | 5    | Judicial Sources of Authority |
| 9  | 27   | 6-8  | Assessing Tax Authority |
| 10 | 4    |      | **Exam** |
| 10 | 11   |      | **No Class – Fall Break** |
| 10 | 18   | 10   | Communicating Research Results |
| 10 | 25   | 9    | Multijurisdictional Taxes - SALT  
**Case 1 due** |
| 11 | 1    | 9    | Multijurisdictional Taxes - International |
| 11 | 8    | 11   | Tax Planning  
**Case 2 due** |
| 11 | 15   | 12   | Working with the IRS |
| 11 | 22   | 13-14| Tax Practice and Administration  
**Case 3 due** |
| 11 | 29   |      | Tax Planning Project  
**Case 4 due** |
| 12 | 6    |      | Tax Planning Project due |
| 12 | 13   |      | **Final Research Case** |