

Cases - Purpose:

Research cases serve several purposes. First, research cases require the location and analysis of tax authorities and encourage the development of efficient and effective tax research skills. Second, research cases serve as a means for improving communication skills including organization, writing style, and presentation. The discussion and deliberation of solutions provides a mechanism for expanding and refining tax problem solving skills.

In practice, research solutions (called write-ups or research memos) are produced primarily for two reasons. First, research memos identify problems and communicate proposed solutions with a specific organization. Second, memos provide work products, which document the effort and competency of the professional. Both the content and the style of the memos are reviewed by supervisors who (usually) reward creative solutions, which are communicated efficiently and effectively.

Cases - Evaluation:

Solutions to tax research cases are rarely definitive. Instead, many different approaches to a single case can be justified depending upon the authorities and the reasoning used in the solution. Each solution, however, should contain three elements. A solution should first identify the relevant tax issues. Next, solutions should identify the most relevant tax authorities that apply to the problem. Finally, each solution should provide the reasoning for applying authorities to solve the issues. These three elements provide the basis for evaluating the content of research case solutions.

Research cases are also evaluated on style. Solutions are generally transmitted through a file memorandum or other form of internal communication. Sometimes a form of external communication, such as a client letter or IRS protest, is used in conjunction with an internal communication. Each of these forms may be modified in order to provide a clear, concise presentation of the research content. Presentation is evaluated primarily by whether the contents of the solution are presented in a manner that facilitates effective and efficient communication. The format and structure of the solution must be coherent and well organized and the communication should not suffer from technical problems (errors in grammar, punctuation, or citations).

Cases - Format:

Staple all pages of your case solution on the left corner. On the cover page include your name and the name of the case.

Case solutions (i.e., research memos) should be directed to your supervisor and prepared in accordance with the following format.

1. Facts - Briefly condense the case facts in your own words. Do not merely re-write the facts from the case.

2. Issues - Briefly discuss the specific tax issues involved in the case. Don't necessarily limit yourself to the questions stated in the case.
3. Authority - cite all relevant authorities - e.g., IRC Sections & regulations, court cases, etc.
4. Conclusion - Very succinctly state your conclusion.
5. Analysis - Summarize your analysis and reasoning for your conclusion.

Cases - Oral Presentation:

Each student will be assigned at least one oral presentation on one case topic during the semester.

Cases - Due Dates, etc.:

Cases are due by **11:00 a.m.** on the class discussion date indicated on the attached schedule. There are **no allowances** made for late work except extreme circumstances (death in the family, etc.).

For the individual cases, each student is responsible for the research on the case assigned as well as the completion of the research memo. Stated another way, each individual case is not a team project. It is an individual project, and I am looking for the product of your work. Accordingly, include the statement, "This is my own work," on the cover page of each case solution and sign it. Group discussion or work on these cases is considered a violation of the academic dishonesty policy and will be treated in accordance with University guidelines. The *minimum* penalty for academic dishonesty is an "F" in the course.

For the group cases, each group is responsible for the research on the case assigned as well as the completion of the research memo. Stated another way, each group case is not a class project. It is a group project, and I am looking for the product of your group's and only your group's work. Accordingly, include the statement, "This is our own work," on the cover page of each case solution and sign it. Cross-group discussion or work on these cases is considered a violation of the academic dishonesty policy and will be treated in accordance with University guidelines. The *minimum* penalty for academic dishonesty is an "F" in the course.

All academic work must meet the standards contained in "A Culture of Honesty." Students are responsible for informing themselves about those standards before performing any academic work. All academic work submitted in this course must be your own unless you have received my permission to collaborate and have properly acknowledged receiving assistance. It is my responsibility to uphold the University's academic honesty policy and report my belief of dishonesty to the Office of the Vice President for Instruction.

Midterm Exams:

There are two midterm exams. The first midterm exam will be given on the date indicated in the attached schedule. The exam will be an in-class exam that tests your understanding of research tools and authorities. The second midterm will be given during the last two weeks of class and will consist of a timed research case. This midterm will be conducted using internet tax resources.

Final Exam:

The final exam will be conducted at the assigned date and time indicated on the attached schedule. The exam will consist of research cases that require the use of the IRC code.

Class Participation:

Performance corresponds with preparation, and therefore, it is imperative to keep up with the assignment schedule. The grade assigned to participation is designed to provide an incentive to keep current with class discussions. Participation is evaluated through case discussions and class discussions. The evaluation of discussions is based upon comprehension and preparation as demonstrated by the presentation and deliberation of innovative solutions, responses to questions, and inquiries posed during class. In accordance, each student is expected to attend all classes and positively contribute to case and class discussions.

Quizzes:

Quizzes may be given regularly to provide you feedback on your level of preparation and understanding. These quizzes are not punitive in nature, but instead, serve to monitor your progress in comprehending course material. Generally, quizzes will be given at the beginning of class. No late quizzes or other assignments will be accepted for any reason.

Homework Assignments:

Homework assignments are designed to facilitate preparation and encourage discussion. Assignments are planned in conjunction with the daily class topics, and thus, each assignment should be prepared before class. Homework assignments will be collected at the beginning of the class period on the dates indicated on the attached schedule. Grades assigned based on effort, completeness, and accuracy. No late assignments will be accepted for any reason.

**Tax Research
Fall 2007 - Course Schedule**

Date	Topic	Reading	Assignments
8/16	Introduction; Definition of Tax Research	<i>Handout 1</i>	
8/21	Tax Research Methods	Chapter 2	5, 63, 65
8/23	Tax Research Tools	Chapter 2	12, 14, 19, 22,
8/23	Library Instruction (Caldwell 102)	<i>Handout 2 -Mini Cases</i>	41,42(a)-(c)
8/28	Overview - Substantial Authority/Communication of Results & Discussion of Mini Cases - 3		3 Mini Cases
8/30	CCH Instruction	Chapter 6, pp. 189-205 & <i>Handout 3 - CCH Cases</i>	
9/4	Statutory Authorities	Chapter 3 & <i>Handout 4</i>	1,9,11,14,15, 16,17,21,23
9/6	RIA Instruction	Chapter 6 <i>Handout 5 - RIA Cases</i>	CCH Cases
9/11	Mini Cases - CCH & Discussion of Electronic services	Chapter 6 <i>Handout 6</i>	2-30, 2-31, 2-33
9/13	Administrative Authorities	Chapter 4 <i>Handout 7</i>	1, 2, 3, 5, 7, 12, 14, 24, 29
9/18	Mini Cases - RIA & Other Sources	<i>Handout 8</i>	RIA Cases
9/20	Judicial Authorities	Chapter 5 <i>Handout 9</i>	2, 4, 11, 12, 24, 45, 48(a-c) 52(a-c)
9/25	Written Communications	Chapter 10 & <i>Handout 10</i>	
9/27	Oral Communications	Chapter 10	
10/2	Individual Case 1	<i>Handout 11</i>	Indiv. Case
10/4	Tax Services/Tax Journals	Chapter 6 pp. 207-214 & Chapter 7 & <i>Handout 12</i>	
10/9	Citators	Chapter 8 <i>Handout 13</i>	4, 5, 8, 26, 35
10/11	Group Case 1	<i>Handout 14</i>	Group Case

**Tax Research
Fall 2007 - Course Schedule (Continued)**

Date	Topic	Reading	Assignments
10/16	Guest Speaker - IRS/Audit Selection	Chapter 12 & <i>Handout 15</i>	6, 10, 11, 22
10/18	Appeals Procedure/Offers in Compromise	Chapter 12 Chapter 13, pp. 464-472	8, 13, 14, 20, 21
10/23	Individual Case 2	<i>Handout 16</i>	Indiv. Case
11/2	Ethics/Professional (Sanford 314) Responsibilities	Chapter 1 & <i>Handout 17</i>	10, 11, 20, 23 24, 28
11/6	Ethics/Professional Responsibilities	Chapter 1 &	30, 31, 32, 35, 38, 63, 76, 78
11/8	Group Case 2		Group Case
11/13	Preparer Penalties	Chapter 13	3, 11, 19
11/15	Preparer Penalties	Chapter 13	
11/20	Midterm Exam I		
11/27	Review		
11/29	Midterm Exam II - 5:00-6:30; 6:30-8:00 – Caldwell 306		
12/6	Review		
12/11	Final Exam 3:30-6:30 P.M. (2:00 Class)		
12/13	Final Exam 12:00-3:00 P.M. (12:30 Class)		