ACCT 7435
Cross-Jurisdictional Taxation
Fall 2009
M 2:30-5:15 pm
Caldwell Hall Room 102

Instructor: Julie D. McGinty, CPA

Office Hours: M/W 12:45 pm – 2:15 pm
(also by appointment)

Contact Information: Office Location – Brooks Hall Room 109
Email address – mcginty@terry.uga.edu
Office Phone – 706.542.8596**

**Also, my preferred form of communication is through e-mail. I will check e-mail much more regularly than I am able to check my voice mail messages at my office. If you would like to talk to me by phone, please send me an e-mail to request a call.

Required Prerequisites: ACCT 5400/7400

The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.

I. Course Description and Objectives

This course will provide students with in-depth coverage of the cross-jurisdictional taxation area, including coverage of international, state, and local tax issues. The terminology, concepts, and structures that apply in these areas will be presented.

Practitioners with extensive technical expertise and practical expertise will be used as lecturers to enrich the learning environment. This class meets from 2:30-5:15 each Monday beginning Monday, October 12 through Monday, November 30.

1) Students should be able to understand the underlying principles of state income taxation and the Federal taxation of international commerce.

2) Students should be able to recognize technical problems that may arise in these areas.

3) Students should have sufficient knowledge of state income taxation and the Federal taxation of international transactions to advise clients on how to minimize tax liability and plan for optimal tax outcomes.
II. Topical Outline

*State and Local Taxation*
1. Introduction and Importance
2. Types of Taxes
3. Definitions and Concepts
4. Applications
5. Planning Considerations

*International Taxation*
1. Introduction and Impact
2. Definitions and Types of Taxes
3. Basic Concepts
4. Treaties and Conflict Resolution
5. Applications
6. Planning Opportunities

III. Required Course Materials


We will use Chapters 9 and 15. Electronic copies of these chapters may be purchased on-line at websites such as ichapters.com and coursesmart.com. A copy of the textbook is also on reserve in the UGA Main Library.

IV. Student Responsibilities

*Professionalism*
I view your presence in this class as the beginning of your professional career. Within the next year or so, you will enter the workforce where you will be judged not only by your technical capabilities but also by your actions. I expect you to arrive on time and ready to learn. Please avoid side conversations with fellow students as they are rude and distracting to the class as well as me. Please be respectful of everyone.

As guest speakers will join us in a majority of our classes, your professionalism is expected. Please remember that our guest speakers have taken time away from their practices to be with us. Be respectful of their time. Please refrain from texting, internet surfing, Facebook updates, etc. Also, keep in mind that these practitioners are your future employers so make them remember you for a good reason!

*Preparation*
It is your responsibility to read text materials and work the homework assignments prior to attending class. You will get more out of our time in class if you familiarize yourself with the tax terminology and attempt the application of the tax concepts prior to our classroom discussions.

*Academic Integrity*
As a University of Georgia student, you have agreed to abide by the University’s academic honesty policy, “A Culture of Honesty,” and the Student Honor Code. All academic work must meet the standards
described in “A Culture of Honesty” found at www.uga.edu/honesty. Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to the instructor.

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. I take your academic integrity very seriously. You are attempting to enter a profession that requires the highest standards of ethical content. If you have any question about whether your actions constitute academic dishonesty, the best course of action is to ask me for guidance before acting.

**Electronic Devices**
Cell phones and other electronic devices must be kept silent throughout the class period and should be turned off completely during all quizzes and exams. Students suspected of violating this policy during an exam may receive a zero on the quiz or exam and not be allowed to replace the grade.

**Academic Accommodations**
If you have a letter from Disability Services indicating you have a documented disability that requires academic accommodations, please present the letter to me in person as early as possible so we can discuss the accommodations you might need for the class.

**Calculators**
Basic 5-function and financial calculators are permitted. Calculators are NOT to be shared during quizzes or exams. Since quizzes may be unannounced, I suggest that you bring a permitted calculator with you to each class. You will not be allowed to use any Programmable Calculators in any quiz or exam; and as noted above, should turn off all electronic devices. Anyone found using a programmable calculator or communicating in any respect using another electronic device during a quiz or exam will be considered to have used unauthorized material to complete an assignment and will be reported to the Office of the Vice President for Instruction for having violated UGA policy and procedures on academic dishonesty.

V. Withdrawal Policy

Any student who withdraws from the course before the Midpoint Withdrawal Deadline will be assigned a WP if the student is performing satisfactorily at that point. According to UGA policy, a student who withdraws after the Midpoint Withdrawal deadline is awarded a WF regardless of his/her performance during the session. All course withdrawals are processed through OASIS. The withdrawal deadline for this course is **November 4, 2009** (half-semester course).

University policy states that a grade of Incomplete ("I") should be given only if a student is doing satisfactory work, but for non-academic reasons beyond his/her control, was unable to meet the full requirements of the course. The School of Accounting's policy is that a student receiving an incomplete must complete the course requirements the following semester or the "I" will automatically change to an “F.” Exceptions to these policies will not be made.
VI. Organization

**eLearning Commons**
This class will use eLearning Commons as our main form of communication. The website for eLearning Commons is www.elc.uga.edu. You are responsible for checking the website DAILY as we will use it for announcements, required class materials, homework assignments, and miscellaneous assignments.

**Class Meetings**
Each of our class meetings will follow the organization in the attached schedule. Required readings are included in the attached schedule and should be completed prior to class to permit reasonable discussion in class. I encourage you to read over the assigned pages as this will help you to get familiar with the topics that will be covered in class. Topics NOT covered in class will NOT be tested.

**Class Participation**
As this is only a half semester class, it is imperative that we make the most of each class meeting. Prior to class, I highly recommend that you review the course readings which are assigned. This will allow our discussion in class to reinforce the knowledge that you have already gleaned.

Class discussions will be interactive and informal. I encourage you to ask questions when you have them. There will be times when the material does not make sense, so do not be afraid to ask what you feel is a silly question. To motivate discussion and preparation, a portion of your grade is based on class participation. Your presence and participation in class are critical to your success in this course.

Attendance is mandatory. The class meets only once a week for one half of a semester, so your presence at EACH class is imperative. Attendance will make up 5% of your grade. You will be allowed one excused absence, so please do not request any special concessions.

Also, you can only participate in class discussion if you are actually in class, so sporadic attendance will decrease your ability to receive full participation points.

Homework is not required but is strongly suggested. It serves as an additional opportunity to test your knowledge and application of the material. We will work through selected homework problems during class. It is highly beneficial to your learning to attempt the problem prior to class, as this will significantly improve your understanding of the class.

Class participation and professionalism will comprise 10% of your final grade. The participation grade will reflect the following:

(a) In-class participation;
(b) Instructor’s assessment of student professionalism.

**Quizzes**
Quizzes will be given throughout the semester to test your knowledge of the material covered to date. Quizzes may be announced or unannounced. At least three quizzes will be given during the semester. No makeup quizzes will be given. Your lowest quiz grade will be dropped to allow for unforeseen circumstances or just plain bad days.
**Paper**
Each student will write a paper on a topic which interests them in either Multi-State or International Taxation. A thorough paper will include historical background, recent developments, and a discussion of how it affects an actual company/taxpayer.

The paper must be 8-10 typed pages, double-spaced using 12 point font. Remember to write using active voice rather than passive voice! (Active: The dog bit the boy. Passive: The boy was bitten by the dog.) Pay attention to spelling and grammar. The instructor must give prior approval of the paper topic.

**Exam**
A final exam will be given during our class’s assigned time slot during University final exams and will cover ALL topics covered during the term. Only unavoidable and documented circumstances will permit a student to receive a make-up examination. Please do not schedule other activities to conflict with the exam.

**VII. Grading**

**Computation of Grade:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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</thead>
<tbody>
<tr>
<td>Attendance</td>
<td>5%</td>
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<tr>
<td>Participation</td>
<td>10%</td>
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<tr>
<td>Quizzes</td>
<td>15%</td>
</tr>
<tr>
<td>Paper (Due Nov 30)</td>
<td>30%</td>
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<tr>
<td>Final Exam</td>
<td>40%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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Exams, projects, and final grades will be curved if deemed necessary by the instructor. Absent a curve, the grading scale is as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Raw Score 1</th>
<th>Raw Score 2</th>
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<tbody>
<tr>
<td>A</td>
<td>100.0</td>
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<tr>
<td>A-</td>
<td>91.9</td>
<td>89.0</td>
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<tr>
<td>B+</td>
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<tr>
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<tr>
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<tr>
<td>C+</td>
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<tr>
<td>C</td>
<td>76.9</td>
<td>72.0</td>
</tr>
<tr>
<td>C-</td>
<td>71.9</td>
<td>69.0</td>
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<tr>
<td>D</td>
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</tr>
<tr>
<td>F</td>
<td>58.9</td>
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## ACCT 7435 Tentative Class Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Discussion Topic(s)</th>
<th>Readings</th>
<th>Other Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>M 10.26</td>
<td>State &amp; Local: Guest speakers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M 11.9</td>
<td>International: Guest speakers</td>
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</tr>
<tr>
<td>M 11.16</td>
<td>International: Guest speakers</td>
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<tr>
<td>M 11.23</td>
<td>Thanksgiving Holidays</td>
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<tr>
<td>M 11.30</td>
<td>Paper Due</td>
<td></td>
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<tr>
<td>R 12.10</td>
<td>Final Exam 3:30-6:30</td>
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</table>

**Note:** It is the student’s responsibility to verify the date and time of the final exam.