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Course Description: This course develops effective and efficient, 'hands-on' tax research skills, using the commercial tax research databases and other online resources. Objectives include identifying tax issues and locating, understanding, analyzing, and evaluating authoritative and nonauthoritative tax sources and communicating the results in an efficient and understandable manner.

Course Prerequisites: Federal Income Tax: Individual (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE. This course will also satisfy the 2-hour research requirement IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE.

Textbook
Title: Federal Tax Research
Edition: 11th
Authors: Sawyers & Gill
Publisher: Cengage
ISBN: 9781337282987

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials, quizzes, research problems and grades.

Student Learning Outcomes

- The student will be able to find and provide appropriate citations to the primary sources of the tax law including the Internal Revenue Code and its legislative history; the various forms of U.S. Treasury Department published guidance; and cases decided by the various judicial tax forums.
The student will be able to locate primary sources of the tax law by performing electronic research in secondary sources.

The student will be able to apply tax concepts found in their research to solve tax problems presented in class as well as seek alternative approaches to resolution of the tax problem.

The student will be able to identify, locate, apply and interpret primary and secondary tax authority to complex transactions in order to determine their tax effects under the Internal Revenue Code.

The student will be able to explain, through critical analysis, the resolution of tax problems by means of written and/or oral communications in a logical and appropriate manner.

Evaluation Procedures:

(20%) Quizzes: 100 points (10 @ 10 points each)
(80%) Research Problems: 400 points (8 @ 50 points each)

(100%) Total: 500 points

450-500 points = A
400-449 points = B
350-399 points = C
300-349 points = D
000-299 points = F

Quizzes: The quizzes will be completed through blackboard. There is a time limit for each quiz so it is important to thoroughly read each chapter before taking that chapter’s quiz. If you are not satisfied with your grade on a quiz you may take it again and only the highest grade will count.

Research Problems: The research problems are solved using various online tax and accounting research sources. Each problem requires a written solution with appropriate citations to tax or accounting authorities and primary source materials such as the Internal Revenue Code, Court Cases, Treasury Regulations, Revenue Rulings and Revenue Procedures. Answers are submitted through blackboard.

Recommended Completion Dates and Final Due Date: All assignments must be completed and submitted on or before the Final Due Date. To help students evenly spread the assignment workload throughout the semester I will identify a Recommended Completion Date for some of the assignments. Students may disregard this Recommended Completion Date and instead work at their own pace. However, no assignments will be accepted after the Final Due Date so plan accordingly and do not wait until the last minute. See Blackboard for the Recommended Completion Dates and Final Due Date.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.