



FISHER

COLLEGE OF BUSINESS

AMIS 4784 – Tax Research and Practice Autumn 2022 (35408) Fisher College of Business, OSU

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Class Day/Time/Location: Tuesday and Thursday/9:35 AM – 10:55 AM/Mason Hall 405
Office Hours: Tuesday and Thursday 11:30 AM – 1:00 PM; other times by appointment

I. Course Description and Objectives

The objective of this course is to help prepare you to be a successful professional in the field of tax, accounting and finance. Critical to that success is being able to:

- Identify and understand issues
- Frame such issues as questions that need to be answered, and then
- objectively analyze relevant sources of material that provide authoritative guidance to reach a conclusion.

You will then have the opportunity to practice debating and communicating your conclusions—both orally and in writing. Throughout the class we will reference and become familiar with various resources such as the Internal Revenue Code, Internal Revenue Service (“IRS”) and Treasury administrative regulations and rulings and judicial authority. We will also frequently access other nonauthoritative guidance contained in tax services like RIA Checkpoint and guidance provided by the IRS. You will quickly become proficient at presenting and defending your conclusions both orally and in writing.

We will also focus on understanding tax policy decisions that influence tax legislation and administration.

You may find the course different from other accounting courses you have taken up to this point in time as answers to questions can be subjective. Furthermore, there may be more than one correct answer. It may cause you at times to worry about your grade or encounter some degree of stress from ambiguity or uncertainty. Careers and life are full of uncertainty and ambiguity. As we progress through this course, you will become more confident and better understand how to successfully navigate through these situations. What we learn will be applicable far beyond only tax research.

An esteemed educator said, “a truth that is hard to deny, yet difficult to accept...is this: We will all fail. More than once. Every day... *how we respond when we fail will ultimately determine how well we will succeed.*” My goal in this course is for you to “learn how to fail successfully.”

(Kevin J. Worthen, 2015). What I mean by this is that you need to attempt to answer questions in class, record your own interpretive analysis, reach and defend conclusions, etc. all while making many mistakes and learning from them. ***You will be rewarded for trying.***

This course will consist of lectures, visits from professionals and discussions of important current topics in the field of tax and tax accounting. Most important will be the actual research work we do in class and outside of class. ***If you apply yourself*** you should accomplish the following:

- Become a proficient technical tax researcher
- Enhance your ability to professionally communicate complex technical topics both orally and in writing to various audiences
- Understand the dynamics of working in a professional team and improve your skills by working on team assignments with your peers
- Learn to work with unstructured information--where ambiguity and alternatives exist--similar to real world situations
- Increase your understanding of tax theory and practice and know where to find answers to questions
- Create a desire to continue learning throughout your career

II. Course Materials/Resources

- a. **Textbook.** *Federal Tax Research*, by Roby Sawyers and Steven Gill. (Cengage Publishers, 12th edition, 2020), ISBN 978-0-357-36638-7 (ISBN for the eBook can be found on the Cengage website). See textbook order instructions in Canvas.
- b. **Online Materials.** *Online materials are included with purchase of the book.*
- c. **Additional Course Materials.** I will post additional course materials for the class on Canvas as needed. For example:
 - i. Class lecture notes and other class materials
 - ii. Homework and/or case solutions after the homework has been completed
 - iii. Instructions on how to access research materials
- d. Non-programable calculator for cases

III. Course Grading

Grades for the course will be determined according to the following factors and weights:

<i>Factor</i>	<i>Weight</i>
Class Participation and Contribution	15%
Individual Cases & Quizzes	25%
Team Cases—Written Memos and Oral Presentations	50%
Final Exam (Individual Case)	10%
Total	100%

Course requirements are the same for all students. There are no additional points available for “makeup” work nor for “extra credit” unless specifically noted by me. Grading will be based on relative rather than absolute standards if necessary based on the difficulty of the coursework and the effort of the class. ***Based on a ranked distribution, I expect the average and median grades***

for the course to fall between 3.3 and 3.6 on a 4.0 scale. This forecast may change based on the overall effort and performance of the class.

Each of the graded items is described below in more detail:

Class Participation and Contribution (150 points). Miscellaneous graded assignments, homework and individual contribution to your team and in our classroom will constitute 10 percent of your grade. Based on these factors, I will consider the contribution of each student. This will be a subjective evaluation of your contribution to the class and your team. If you have any concerns during the semester regarding this assessment, please come by and visit with me. If I notice that you could improve in this area I will likely reach out to you. The following subjective factors will be considered when assessing your contribution:

- Class attitude, etiquette, participation and preparation – Your effort and contribution in the classroom should support the learning effort in class and not detract from it. You should bring positive and enthusiastic energy to the class. Your interactions with your classmates and the instructor should reflect the same.

You should arrive to class on time and during class should not be distracted by cell phones or your computer. This will permit you to listen attentively to others and critically assess others view of issues discussed. You should have the assigned material and reading completed on time and be prepared to discuss it in class. **As a result of your preparation, you should have questions prepared for discussion purposes.**

Given your excellent preparation, **you should be in a position to regularly provide insightful comments or questions while being respectful to others who also have information to share** (i.e., contribute, but avoid dominating the discussion). I will randomly call on class members. You should always be prepared to contribute to the discussion. Your comments should be such that they build upon and support the classroom discussion.

- Team/Group work – It is imperative that you are a team player and that you “pull your weight” in your team. Your intellectual and emotional contributions should make a positive contribution to your team. Your team will assess your contribution and provide me with their opinion.
- Ethics and Integrity – I ask that you put in an appropriate effort in the class and not “cut corners” as it relates to character. There should never be a question of honesty on your part. You are also expected to be respectful in your behavior towards others as it relates to harassment in any form. See also class policies.

Team Cases/Final Exam (500 points/100 points). You will have a variety of smaller team cases and two major team cases during the semester. All of the major cases will involve both written memoranda, presentation materials and oral presentations. We will discuss each case well before it is due and I will provide guidance on the specific instructions for each case.

Your final exam will be an individual written case study.

Individual Cases and Quizzes (250 points). You will be assigned a variety of smaller individual cases/problems and asked to prepare a written response following the research process. I will provide specific instructions for each case. You will also be expected to be able to orally articulate your conclusions in class and should always be prepared to do so.

Approximately 12 short quizzes will also be given throughout the semester to test your mastery of assigned material. You will be graded on your highest 10. Quizzes will be administered through Canvas. Most will be either open note or open book.

IV. Course Policies

Course announcements will routinely be sent via Carmen/Canvas announcements and posted on the 4784 Carmen/Canvas web site. It is your responsibility to check your OSU email account and the website before each class. I will hold regular office hours each week. I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate, but coming to office hours is the best way to discuss complicated questions, personal situations, and special requests.

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's Code of Student Conduct and this syllabus may constitute "academic misconduct."

As a student in a top-tier university and business school, you are investing considerable resources (time, money, etc.) in your education. Consequently, you should naturally have significant incentives to learn and excel in this and other classes. Therefore, each student in this course is expected to be familiar with and abide by the principles and standards as set forth in The Ohio State University's Code of Student Conduct. This document can be viewed at:

<https://trustees.osu.edu/sites/default/files/migrated/assets/files/RuleBook/CodeStudentConduct.pdf>

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

V. Course Format and Miscellaneous Policies

a. How to Succeed in this Class

COME WELL PREPARED TO EVERY CLASS. The material covered in 4784 is more complex than in prior tax classes. This is *not* a class in which you can succeed by merely attending class and making a marginal or average effort with the coursework. Even if you don't completely understand all the material on your first pass through you will get much more out of our class discussion if you have already read, studied and prepared the assigned material before class. Also, I recommend actively jotting down notes and questions when reading the assignments, and regularly re-visiting those notes to assess where you need to allocate more of your study time.

b. Attendance

Attendance is very important in this class. You are expected to attend and participate in each class session. Opportunities to have meaningful interaction with your classmates and peers is imperative in your learning process. More than three unexcused absences will impact your participation grade. For each absence after three, I will deduct 10 points (1% point) from your participation grade. A few additional notes on attendance follow:

- If you think you have Covid or are dealing with related issues, please contact me immediately so that we can make appropriate accommodations.
- Generally, illness during the time that a student had intended to study for assignments, quizzes or cases is not an excuse for missing them or a late submission.
- A job interview is usually not an excuse for missing a presentation or class presenter. Avoid scheduling one on these dates if possible.
- Any request to reschedule the final case to accommodate travel plans will be denied.

You should always contact me should you plan on missing class due to illness. Students with serious illnesses are encouraged to notify and consult with the Dean's office; it will in turn, provide documentation of the illness to all of the student's professors.

c. Disability Services

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform me as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

d. Mental Health

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-- 292--5766. CCS is located on the 4th Floor of the Younk Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273-- TALK or at suicidepreventionlifeline.org