



### **Instructor:**

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Office Hours: By appointment (via Zoom)

### **Class Meeting Schedule:**

Monday/Wednesday: 10:15-11:45am

### **Course Materials / Software:**

Required: Sawyers, Gill, 12<sup>th</sup> ed. *Federal Tax Research*, ISBN 978-0-357-36638-7.

Optional: You can purchase a semester-long subscription to *Cengage Unlimited*, either through the bookstore, directly from the publisher, or using the link in Carmen. The price through Carmen Books in Carmen is \$79.99.

### **Course Description:**

Case studies requiring an in-depth examination of the tax aspects of situations frequently encountered by businesses and individuals.

### **Prerequisite:**

ACCTMIS 7410 or enrollment in the MAcc program.

### **Course Learning Outcomes:**

By the end of this course, students should successfully be able to:

- Develop knowledge about the various sources of Federal tax law
- Learn to apply a systematic tax research methodology in solving complex taxpayer-oriented tax problems
- Develop critical thinking skills in analyzing various tax law sources, allowing construction of alternative solutions to tax problems in a manner that will help to attain a taxpayer financial and tax planning goals
- Strengthen speaking and writing skills, as needed by practicing tax professionals
- Strengthen professional communication skills through class discussion and teamwork

## **How This Course Works:**

**Mode of delivery:** Students will need to join a live Zoom meeting on **Monday, March 8, at 10:15am**. In this session, we will discuss course expectations and deliverables. We will have live Zoom lectures on **Wednesday, March 10, Monday, March 15, and Wednesday, March 17**. Students are encouraged to join these sessions with both audio and video enabled on their computer.

Students will also need to join live Zoom meetings on the two presentation days: April 5 and April 14. In these sessions, students will give presentations based on their research.

Starting the week of **March 22**, much of your time will be spent doing hands-on research of tax issues on larger assignments/projects requiring consulting more than one source of tax authority. Beginning this week, you will be required to meet with your instructor via Zoom at least one time (preferably during our scheduled class time). Details about scheduling these meetings will be provided during the week of March 15<sup>th</sup>.

A discussion board will be available each week. This may be used in place of asking a question during office hours.

Failure to meet regularly (weekly) as required will result in a 10% point deduction on the project being worked on that week. Failure to attend your scheduled presentation will result in grade of zero for that project. Other than required live sessions on Zoom, the course will be 100% online.

**Pace of online activities:** This course consists of synchronous **lectures** and scheduled assignments. Students are expected to attend lectures and keep pace with deadlines, but students may schedule their research freely between assignment due dates.

**Credit hours and work expectations:** This is a **1.5-credit-hour course**. According to [Ohio State policy](#), students should expect around an average of 1.5 hours per week of time spent on direct instruction (instructor content and Carmen activities, for example) in addition to 3-4.5 hours of homework (reading and assignment preparation, for example).

**Attendance and participation requirements:** Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of everyone's expected participation:

- **Lecture/Zoom attendance: ATTENDANCE REQUIRED THE FIRST TWO WEEKS OF CLASS**  
You are required to attend class/lectures on Mondays and Wednesdays the first two weeks of class.
- **Office hours: 1 TIME PER WEEK STARTING MARCH 22**  
You are required to schedule at least one office hour appointment each week to discuss your questions and progress on each assignment/project. These online meetings should be scheduled 24 hours in advance (on Mondays-Thursdays), preferably during the timeframe listed on the first page of the syllabus.
- **Presentations: : ATTENDANCE REQUIRED ON SCHEDULED DATES**  
The required presentation dates are listed in this section of the syllabus and on the assignment schedule.

## Grading and Evaluation:

Graded assignments may come in two forms, and students should note the expectations for each in the descriptions of our class assignments below.

- **Independent Work (↑):** Strictly non-collaborative, original-individual work. You may discuss this assignment only with your instructor. Discussions with other individuals, either in person or electronically, are strictly prohibited.
- **Collaboration Required (↑↑):** An explicit expectation for collaboration among students either in-class or outside (i.e. group work).
- **Optional-Collaboration (↑↑↑):** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

Assignment Name	Points / Weight	Assignment Type
Short Exercise Assignments	15 points	↑, ↑↑
File Memo / Client Letter	12.5 points	↑, ↑↑
Case Brief	7.5 points	↑, ↑↑
Group Projects (2 total)	80 points	↑↑↑
Individual Project	35 points	↑
<b>TOTAL COURSE POINTS</b>	<b>150 points</b>	

**THERE WILL BE NO EXTRA CREDIT WORK.**

## Course Assignments:

- **Short Exercise Assignments (↑, ↑↑):** Short exercise assignments (3 total) will be assigned throughout the semester. Assignments may be completed individually or with a partner. Assignments will be graded for completion, accuracy, and thoroughness. The intent of these assignments is to give you exposure and practice to important concepts covered in your reading and in the lectures. These assignments are designed to help you perform efficiently and satisfactorily on longer case assignments and projects. Completed assignments must be turned in via Carmen at the beginning of class on the days listed on the assignment schedule. No credit will be given for assignments turned in after the deadline.
- **File Memo/Client Letter and Case Brief Assignments (↑, ↑↑):** Students will work through two short research assignments (individually or with a partner). These assignments will be more extensive than the short exercise assignments and will be graded for thoroughness, accuracy, and presentation. These assignments will require more in-depth research and analysis and should enhance your written communication skills relating to conveying technical information. Assignments will be made available to the students as indicated on the assignment schedule. Completed assignments must be turned in via Carmen at the beginning of class on the days listed on the assignment schedule. No credit will be given for assignments turned in after the deadline.
- **Projects (↑, ↑↑↑):** Students will be responsible for completing two group projects/presentations during the semester and one individual project at the end of the semester. These projects will encompass research involving the various primary sources of tax law discussed in class and will involve preparing multiple documents related to this research. Each group will present a summary of their findings and recommendations in simulated training or meeting scenarios for the three group projects. There will be no presentation required for the individual project. The written portion of these assignments will be due in advance of the in-person meetings. Group sizes will be based on the final enrollment of the class.

## **Grading Scale:**

Your final grade in this course will be determined by the total points you earn and will be determined based upon a student's relative performance to his or her peer group and without regard to the percentage of total points earned. Any student who fails to complete **any assignment** for unexcused reasons may receive a final grade of "E," regardless of the student's performance on other graded materials.

## **Makeup Policy:**

Makeup assignments will not be given in this course.

## **Late Assignment Submissions:**

Late submissions will not be accepted. Please refer to the syllabus and Carmen for due dates.

## **Course Engagement:**

Continuous engagement with this course is essential to learning the material. Students are expected to attend class and engage with assignments and discussion prompts for every scheduled meeting, participating at least once per week for courses with fully remote participation. Students who need to miss class or who are not able to participate due to illness (COVID-19 or other illnesses), exposure to COVID-19, care for family members exposed to COVID-19 or other reasons are expected to contact the instructor as soon as possible to arrange for accommodation. Students in special situations or those requiring specific, long-term or other accommodation should seek support from appropriate university offices including but not limited to: [Student Advocacy](#), [Student Life Disability Services](#) and the [Office of Institutional Equity](#).

## **Disability Services:**

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's [request process](#), managed by Student Life Disability Services. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12<sup>th</sup> Avenue.

## **Instructor Feedback and Response Expectations:**

I am providing the following list to give you an idea of my intended availability throughout the course. (Remember that you can call **614-688-HELP** at any time if you have a technical problem.)

- **Grading and feedback:** Assignments will generally be graded and feedback will be provided to you **within a week of the due date**. The final exam will be graded and your exam (and course) grade will be finalized before the university grade deadline for graduating seniors.
- **Email:** I will generally reply to emails within **24 hours (and often sooner)**. **I will not reply to emails on Saturdays.**

## Academic Integrity:

### *SPECIFIC POLICIES FOR ACCTMIS 7784*

- **Short assignments, Client Letter/File Memo, Case Briefs:** You may complete these assignments individually or with a partner, without any external help or communication.
- **Group Projects:** You will complete the project as a group, without any external help or communication.
- **Individual Project:** You must complete this yourself, without any external help or communication.

### *RESTRICTED AND PERMITTED COURSE MATERIALS*

Use of inappropriate study materials, including previously prepared solutions and copies of (or files containing) homework, project, and/or quiz questions used during previous terms or not provided by the instructor compromises the concept of equal opportunity for all students and therefore are prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

Materials distributed to students via Carmen or in class may be used only by students enrolled in ACCTMIS 7784 this semester. You may not distribute any of these materials to any others at any time or be subject to disciplinary actions.

### *UNIVERSITY POLICIES*

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 (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Other sources of information on academic misconduct (integrity) to which you can refer include:

- The Committee on Academic Misconduct web pages ([COAM Home](#))
- *Ten Suggestions for Preserving Academic Integrity* ([Ten Suggestions](#))
- *Eight Cardinal Rules of Academic Integrity* ([www.northwestern.edu/uacc/8cards.htm](http://www.northwestern.edu/uacc/8cards.htm))

## Academic Integrity (continued):

### FISHER COLLEGE OF BUSINESS HONOR STATEMENT

It is also expected that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

*As a member of the Fisher College of Business community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to these standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.*

## Course Technology:

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](https://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** [ocio.osu.edu/help](https://ocio.osu.edu/help)
- **Phone:** 614-688-4357(HELP)
- **Email:** [servicedesk@osu.edu](mailto:servicedesk@osu.edu)
- **TDD:** 614-688-8743

### *Baseline technical skills for online courses*

- Basic computer and web-browsing skills
- Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).

### *Required Technology skills specific to this course*

- [CarmenZoom virtual meetings](#)

### *Required equipment*

- Computer: current Mac (OS X) or PC (Windows 7+) with high-speed internet connection
- Webcam: built-in or external webcam, fully installed and tested
- Microphone: built-in laptop or tablet mic or external microphone
- Other: a mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication

### *Carmen access*

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.

## **Accessibility of Course Technology:**

This online course requires use of Carmen (Ohio State's learning management system) and other online communication and multimedia tools. If you need additional services to use these technologies, please request accommodations with your instructor.

- [Carmen \(Canvas\) accessibility](#)
- Streaming audio and video
- Synchronous course tools

## **Copyright:**

© The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

## **Safety and Health Requirements:**

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

## **Grievances and Solving Problems:**

According to University Policies, if you have a problem with this class, you should seek to resolve the grievance concerning a grade or academic practice by speaking first with the instructor or professor. Then, if necessary, take your case to the department chairperson, associate dean for programs in the college, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-7-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department.

## **Statement on Title IX:**

Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories (e.g., race). If you or someone you know has been sexually harassed or assaulted, you may find the appropriate resources at <http://titleix.osu.edu> or by contacting the Ohio State Title IX Coordinator, Kellie Brennan, at [titleix@osu.edu](mailto:titleix@osu.edu)

## **Your Mental Health:**

A recent American College Health Survey found stress, sleep problems, anxiety, depression, interpersonal concerns, death of a significant other, and alcohol use among the top ten health impediments to academic performance. Students experiencing personal problems or situational crises during the quarter are encouraged to contact Ohio State University Counseling and Consultation Service (614-292-5766; [www.ccs.osu.edu](http://www.ccs.osu.edu)) for assistance, support and advocacy. This service is free and confidential.

## **Course Schedule:**

The following schedule is subject to change; changes will be announced in class and posted on Carmen. Items listed in the assignment column of this schedule are action items necessary to prepare for class on the corresponding day.

<i>Date(s)</i>	<i>Chapter/Topic</i>	<i>Assignment</i>
3/8 (live-Zoom)	Course Introduction	Review Syllabus
3/10 (live-Zoom)	Ch 1, Introduction to Tax Practice and Ethics Ch 2, Tax Research Methodology Ch 10, Communicating Research Results	Read Chapters 1, 2, 10
3/15 (live-Zoom)	Ch 6, Tax Services Ch 3, Legislative Sources	Read Chapters 6 & 3 <b>Short Assignment #1 Due</b>
3/17 (live-Zoom)	Ch 4, Administrative Sources Ch 5, Judicial Sources	Read Chapters 4 & 5 <b>Short Assignment #2 Due</b>
3/22	Client Letter/File Memo assignment available	<b>Short Assignment #3 Due</b>
3/24	Independent work day	
3/28	NO CLASS (Sunday) Case Brief and Project #1 available	<b>File Memo/Client Letter Due (11:59pm)</b>
3/29	Independent work day	
3/31	<b>NO CLASSES - INSTRUCTIONAL BREAK</b>	
4/2 (Friday)	OSU CONVERSION DAY Independent work day	<b>Case Brief Due</b>
4/5	<b>Project #1 Presentations (online)</b> Project #2 available	<b>Project #1 Due</b>
4/7	Independent work day	
4/12	Independent work day Project #3 available (independent project)	
4/14	<b>Project #2 Presentations (online)</b>	<b>Project #2 Due</b>
4/19	Independent work day	
4/21	Independent work day	
4/23	NO CLASS (Friday)	<b>Project #3 Due (11:59pm)</b>