**SAMPLE SYLLABUS**

**STATE & LOCAL TAX/FEDERAL TAX PRACTICE**

**MTAX 6435**

Weber State University

Spring 20XX

**Class:**

**Office:**

**Office Hours:**

**Phone:**

**Email:**

**Text:** Misey, Lundeen & Goller, *Federal Taxation: Practice and Procedure*, 10th ed., (CCH 2011). ISBN: 978-0-8080-2686-0

SALT Course Materials—WSU Publishing (Available in Bookstore)

**Course Overview:** This course will survey topics in two distinct areas of taxation: state & local taxation and tax practice and procedure. The first half of the semester will be dedicated to examination of state & local tax issues. This will include study of sales taxes, property taxes, income taxes, and tax aspects of multijurisdictional business operations. The second half of the semester is designed to give you an in-depth understanding of tax practice in the context of administrative practice before the IRS. Discussion will be driven by rules for practice before the IRS, IRS procedure, and professional ethical requirements of tax practitioners.

**Course Objectives:**

1. Students will understand the tax levy on a state and local level.
2. Students will better understand the process of protesting a tax assessment.
3. Students will better understand the legal and ethical requirements of tax practice and representing taxpayers before the IRS and state tax collection agencies.
4. Students will become more comfortable and confident in using the Internal Revenue Code, Treasury Regulations, and state laws and regulations.

**Learning Objectives**

1. Students will develop a sense of understanding for the role they will play as professionals in society, both as practitioners and advisors in the context of state & local matters and tax-exempt entities.
2. Students will become competent with respect to the tax law discussed during the course of the semester.
3. Students will be able to apply tax law in real-life scenarios.

**Teaching Philosophy and Class Procedure:** During the first half of the semester, students are expected to prepare for class by reviewing the reference materials for each class session prior to the class in which they will be discussed. During the second half of the semester, students should prepare for class by reading the materials assigned on the class schedule prior to the class in which they will be discussed. Class participation is encouraged through questions, expressing opinions, or sharing past experiences.

Each class session will be presented through lecture, supplemented with pertinent examples and hypotheticals. Some class sessions will conclude with a discussion of scenarios that will be distributed to the class to review and apply subject matter discussed.

Students will be given a 10 minute break at the midpoint of each class (tentatively at around 4:45 pm).

**Grading:**

**Exams (2) 300 Points**

**Assignment #1—SALT Questions 50 Points**

**State Tax Return 50 Points**

**Assignment #2—Ethics Questions 50 Points**

**Assignment #3—Procedure Questions 50 Points**

**Total 500 Points**

**A = 100 – 93% B+ = 89 – 86% C+ = 79 – 76% D+ = 69 – 66%**

**A- = 92 – 90% B = 85 – 83% C = 75 – 73% D = 65 – 63%**

**B- = 82 – 80% C- = 72 – 70% D- = 62 – 60%**

**E = <59%**

**Exams:** There will be two exams during the course of the semester. Testing subject matter will be based *exclusively* on topics discussed during class sessions. The text or handouts should be used to reinforce those topics, but exams will not cover material in the book or handouts that was not covered in class.

All exams will be available during the period provided on the schedule in both the Davis Campus Testing Center. (Exams will be placed in the Student Services Testing Center on the Ogden Campus upon request.)

**SALT Questions:** Students will complete a series of questions/problems related to SALT issues discussed during the first half of the semester.

**State Tax Return:** Students will a Utah State Income Tax Return for a fictional taxpayer.

**Communications:** I will communicate with the class as a whole through the Canvas portal on WSU online. You are free to contact me using email or telephone at the email address and phone number listed above.

**Right to Alter:** I plan on following this syllabus during the semester, but reserve the right to revise it as needed to accommodate class discussion or deal with unanticipated issues. It is the student’s responsibility to be aware of any changes to the syllabus.

**Schedule—Section 1 SALT:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Class #** | **Date** | **Topics** | **Materials** | **Due Dates** |
| **1** |  | **Introduction to Course; Introduction to State and Local Taxation** | **See Course Materials** |  |
| **2** |  | **The Nexus Issue; U.S. Public Law 86-272; Project #1 Assignment Distributed and Explained** | **See Course Materials** |  |
| **3** |  | **Corporate Income Tax Base** | **See Course Materials** |  |
| **4** |  | **Unitary Business Principle; Apportionment** | **See Course Materials** |  |
| **5** |  | **Apportionment Cont.** | **See Course Materials** |  |
| **6** |  | **Sales and Use Tax** | **See Course Materials** | **Project #1 is Due** |
|  |  | **Exam #1—Will be in Testing Center From Thursday, May 19 until Tuesday, May 24** |  |  |

**Schedule—Section 2:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Class #** | **Date** | **Topics** | **Materials** | **Due Dates** |
| **7** |  | **Introduction to Federal Tax Practice and Procedure**  **Chapter 1: Organization of the IRS; Chapter 2: Practice Before the IRS** |  |  |
| **8** |  | **Chapter 2 (cont.): Practice Before the IRS; Chapter 4: Examination of Returns; Chapter 5: Large Case Audits** |  |  |
| **3** |  | **Chapter 7: Investigative Authority of the IRS; Chapter 8: Evidentiary Privileges; Chapter 9: Access to Internal Revenue Service Information** |  |  |
| **4** |  | **Chapter 10:Asessment Procedure; Chapter 11: Statute of Limitations on Assessment** |  |  |
| **5** |  | **Chapter 12: Interest and Penalties; Chapter 13: The Appeals Office; Chapter** |  |  |
| **6** |  | **14: The Collection Process; Chapter 15: Claims for Refund;** |  | **Project #2 is Due** |
| **7** |  | **Chapter 16: Private Letter Rulings and Determination Letters; Chapter 18: Criminal Tax Procedure** |  |  |
|  |  | **Exam #2—Will be in Testing Center June 20 through June 24** |  |  |

**Honesty:** Students will be expected to strictly adhere to the Weber State University Student Code with respect to academic honesty.

**Disability Accommodations:** Any student requiring accommodations due to a disability should contact Services for Students with Disabilities in room 181 of the Student Service Center. This center can arrange to provide course materials (including this syllabus) in alternative formats if necessary. It can also, among many other services, adapt the classroom lectures to meet the individual needs of the student. I will be pleased to do all I can to facilitate this process.