SeminAr on currenT pRObleMS in taXatIon  
(Accounting 598T)  
Course Syllabus  
Spring 2015

Instructor: Ronald D. Marcuson  
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Office hours – By appointment

Course Description: The course will cover recent significant developments in tax legislation, tax regulations, administrative rulings and case law on federal and state income taxation and estate and gift taxation. Emphasis is placed on specific tax planning in light of these current developments. It is recommended that this course be taken as one of the last courses in the MST program.

Course Objectives

1. To expand the tax knowledge acquired from other courses in the Masters in Taxation Program.

2. To enhance ability to keep abreast of current developments in the major subject areas of federal taxation.

3. To ingrain the posture of analyzing existing tax law and current developments from a planning perspective.

4. To increase oral presentation skills.

5. To increase technical tax memoranda writing skills.

Evaluation of Students: Classroom presentation - 40% of grade.

Technical memorandum - 40% of grade.

Classroom participation – 20% of grade. This includes questions regarding other class participants’ presentations, attendance and other assignments on topics chosen by instructor. In addition, each class participant is required to present short topics (5 minutes length) some weeks about some current tax item they have read.
during the term. Class participant are expected to attend each class (missing of classes can cause a grade reduction).

Method of Instruction: Primarily discussion, but with a major contribution from group participation. Each class participant will choose a topic to be covered in one class (with the instructor's approval). The topic in most cases must relate to some tax matter that has occurred since December 31, 2013 (e.g., a new tax law, a new regulation, a significant case or ruling). The class participant will present such topic in class. The presentation will be at least 30 minutes (and no more than 40 minutes) in length with 5 – 10 minutes of questions from other class participants and the instructor. While not required, it has proven helpful in prior quarters for the presenter to use a PowerPoint presentation. The focus of the presentation will be on what has changed in the law and associated tax planning because of the change. It should be geared to a non-tax audience. An outline of the presentation must be submitted to the instructor at least one week in advance of the presentation.

The class participant will prepare a technical memorandum of at least 20 pages length (double spaced) discussing the tax matter chosen for presentation. The memorandum is due on June 8, 2015.

In addition, the instructor will be presenting current tax matters on topics not presented by the class participants. In some cases the instructor will prepare assignments for class participants in preparation for the class that may require written responses prior to the class.

Academic Integrity

The DePaul Student Handbook states:

Violations of academic integrity include but are not limited to the following categories: cheating; plagiarism; fabrication; falsification or sabotage of research data; destruction or misuse of the university's academic resources-alteration or falsification of academic records; and academic misconduct. Conduct that is punishable under the Academic Integrity Policy could result in additional disciplinary actions by other university officials and possible civil or criminal prosecution.

Full text located at http://academicintegrity.depaul.edu/AcademicIntegrityPolicy.pdf.
Incompletes

An IN (incomplete) is a temporary grade indicating that the student has a satisfactory record in work completed, but for unusual or unforeseeable circumstances not encountered by other students in the class and acceptable to the instructor is prevented from completing the course requirements by the end of the term. An incomplete grade may not be assigned unless the student has formally requested it from the instructor, and the instructor has given his or her permission for the student's receiving an incomplete grade.

Students with Disabilities

Students who feel they may need an accommodation based on the impact of a disability should contact me privately to discuss their specific needs. All discussion will remain confidential. To ensure that you receive the most reasonable accommodation based on your needs, contact me as early as possible in the quarter (preferably within the first week or two of the course) and be sure to contact the following office for support and additional services: Center for Students with Disabilities (CSD), #370, Student Center, LPC, 773.325.1677.

Writing Center

Consider visiting the Writing Center to discuss your written assignments for this course. Writing Center Tutors are specially trained undergraduate and graduate students who can help you at any stage of your writing project. They can help you focus and develop your ideas, review your drafts, and polish your writing, as well as answer questions about grammar, mechanics, style, and citation.

You may schedule appointments on an as-needed or weekly basis. In addition to Face-to-Face appointments, the Writing Center also provides Written Feedback by Email and Online Appointments. Be sure to schedule your appointment with enough time to think about and incorporate the feedback you’ll receive. Bring/upload your assignment handout and/or any other relevant materials to your appointment.

How do I make a Writing Center appointment?

To schedule a Face-to-Face, Written Feedback by Email, or Online Appointment, visit www.depaul.edu/writing. You can also call one of our offices: (312) 362-6726 (Loop Office, 1600 Lewis Center) or (773) 325-4272 (LPC Office, 250 McGaw Hall). When possible, the Writing Center accepts walk-in requests, but it’s always a good idea to schedule your appointment ahead of time. You may schedule tutorials on an as-needed basis or as weekly standing appointments up to 3 hours per week. All Writing Center services

Statement on Online Teaching Evaluations
Instructor and course evaluations provide valuable feedback that can improve teaching and learning. A greater level of participation will make the results more useful the results. As students, you are in the unique position to view the instructor over time. Your comments about what works and what doesn’t can help faculty build on the elements of the course that are strong and improve those that are weak. Isolated comments from students and instructors’ peers may also be helpful, but evaluation results based on high response rates may be statistically reliable (believable). As you experience this course and material, think about how your learning is impacted. Your honest opinions about your experience in and commitment to the course and your learning may help improve some components of the course for the next group of students. Positive comments also show the department chairs and college deans the commitment of instructors to the university and teaching evaluation results are one component used in annual performance reviews (including salary raises and promotion/tenure). The evaluation of the instructor and course provides you an opportunity to make your voice heard on an important issue – the quality of teaching at DePaul. Don’t miss this opportunity to provide feedback!