

Foundation for Understanding Taxation

Business 227E – Fall 2016 – 1 unit

Professor Annette Nellen

Tuesdays/Thursdays 6 – 10 pm	September 6, 8, 13, & 15
Office hours	20 minutes before and after class AND by appointment + available by email
Office	Office hours to be held at Bunker Hill classroom (unless scheduled by appointment). On campus office is Business Tower 955.
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Catalog description: Legal foundation of taxes, types of taxes, and underlying theories, definitions and concepts. How to analyze transactions and activities for tax consequences. Helps strengthen one's overall understanding of taxation and application of analytical skills to resolving tax issues.

Prerequisite: At least one undergraduate tax course and graduate standing.

Course objectives: To:

- understand the structure of any tax system
- develop a framework for analyzing fact patterns to best ensure identification of possible tax issues
- learn key tax terminology and concepts
- improve skills in identifying differences among fact patterns and statutes and cases

Class preparation and study materials

- Course materials are noted in this syllabus and homework assignment sheets, some will be distributed in class or via email, or posted to the Canvas website - <http://www.sjsu.edu/at/ec/canvas/>

Grading

Homework questions	50
In-class assignments	20
Final exam	<u>70</u>
Total	140

Grades will be assigned based on 90% and above is an A, 80% and above a B and 70% and above is a C, etc. Plus and minus (+/-) will be used as well.

Reading and Assignment Due Dates

- Be sure to read the materials before class – that is how you will get the most out of this course. You need to be as prepared as you expect your instructor to be.
- You will get more out of this course if you participate in class and group discussions. You should also find ways to engage with the materials outside of class – discuss them with colleagues; consider forming a study group with some classmates.
- Take your time on the homework and in-class questions. You will not get much out of this work if you rush. The purpose of the assignments is to give you an opportunity to really think about what the rules and concepts mean and to apply them.
- Readings are noted in the homework assignments for each week (and posted on Canvas or distributed in class).

Date	TOPICS
Sept 6	Introduction to the course Introductory quiz (no point value) A "disciplined mind" for tax; tax constructs Review of MST Program student learning objectives and relevance to tax constructs The tax system framework – how to understand a tax system Understanding a tax – federal income tax and what is taxable income? Basics of the U.S. income tax system In-class questions / group work
Sept 8	Key terminology for different types of taxes Income tax policies In-class questions / group work Tips for finding differences among fact patterns or rulings; review homework Fact pattern framework More on a “disciplined” tax mind Attributes of a good tax practitioner Review homework
Sept 13	Review homework Discussion – what are features of how a tax operates (besides possibly treating entities differently?) In-class analysis - Tax differences among business entities Basics of state sales tax Basics of property taxes Continued - Developing a framework for analyzing fact patterns for tax issues Continued – Developing a framework for how a tax system operates Student presentations (on country homework) Group work

Sept 15	Developing a framework for critical reading of tax rulings Principles of good tax policy - introduction Review Group work Final exam
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University Policies

Academic integrity

Students are expected to be familiar with the University's Academic Integrity Policy. Your own commitment to learning, as evidenced by your enrollment at San José State University, and the University's Academic Integrity Policy requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the Office of Student Conduct and Ethical Development. The policy on academic integrity and other resources related to student conduct can be found at <http://www.sjsu.edu/gup/syllabusinfo/#AcademicIntegrity>.

All work you do must be your own work. If your work includes anything you are representing as your own which is not your own, you will receive zero points for the assignment and a referral to Judicial Affairs will be required. Be sure to read the SJSU Academic Integrity Policy and do the right thing. When in doubt, ask your instructor.

Campus Policy in Compliance with the American Disabilities Act

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability. Special accommodations for exams require ample notice to the testing office and must be submitted to the instructor well in advance of the exam date.

Other University Policies of Relevance to Coursework - <http://www.sjsu.edu/gup/syllabusinfo/>

MST Program Learning Objectives

Upon completion of the program, students will be able to achieve these:

1. To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.
2. To learn and acquire research skills for exploring both familiar and novel areas of the tax law and to communicate the findings using clear terms.
3. To develop conceptual and critical analytic skills with real world applications.
4. To appreciate tax policy issues and foundations of the tax law.
5. To understand the ethical implications of tax practice.
6. To develop skills for effective tax practice including keeping current, interacting with others, and career advancement.