

Foundation for Understanding Taxation

Business 227E – Fall 2018 – 1 unit

Professor Annette Nellen

Four evenings 6 – 10 pm	Tuesday Sept 4 (due to 9/3 holiday); 6 – 10 pm Mon/Wed Sept 5, 10, & 12; 6 – 10 pm
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:

- Identify and use 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 and how to apply them
- build 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).
- Per SJSU Policy: “Success in this course is based on the expectation that students will spend, for each unit of credit, a minimum of 45 hours over the length of the course (normally three hours per unit per week) for instruction, preparation/studying, or course related activities, including but not limited to internships, labs, and clinical practica. Other course structures will have equivalent workload expectations as described in the syllabus.”

Date	TOPICS
Sept 4	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 5	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 10	Review homework Income tax policies - continued 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 12	Developing a framework for critical reading of tax rulings Principles of good tax policy – introduction How to stay current and relevant Review Group work Final exam

Academic Integrity

Students should know the University’s Academic Integrity Policy that is available at <http://www.sjsu.edu/senate/docs/F15-7.pdf>. Your own commitment to learning, as evidenced by your enrollment at San Jose State University and the University’s integrity policy, require 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 website for Student Conduct and Ethical Development is available at <http://www.sjsu.edu/studentconduct/>.

Instances of academic dishonesty will not be tolerated. Cheating on exams or plagiarism (presenting the work of another as your own, or the use of another person’s ideas without giving proper credit) will result in a failing grade and sanctions by the University. For this class, all assignments are to be completed by the individual student unless otherwise specified. If you would like to include in your assignment any material you have submitted, or plan to submit for another class, please note that SJSU’s Academic Policy F06-1 requires approval of instructors.

Be sure to read the following additional information on academic integrity and avoiding plagiarism from Professor Nellen at:

<http://www.sjsu.edu/people/annette.nellen/website/ClassInfo.html#Integrity>

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.

Consent for Recording of Class and Public Sharing of Instructor Material

University Policy S12-7, <http://www.sjsu.edu/senate/docs/S12-7.pdf>, requires students to obtain instructor's permission to record the course.

- Common courtesy and professional behavior dictate that you notify someone when you are recording him/her. You must obtain the instructor's permission to make audio or video recordings in this class. Such permission allows the recordings to be used for your private, study purposes only. The recordings are the intellectual property of the instructor; you have not been given any rights to reproduce or distribute the material."
- Course material developed by the instructor is the intellectual property of the instructor and cannot be shared publicly without his/her approval. You may not publicly share or upload instructor generated material for this course such as exam questions, lecture notes, or homework solutions without instructor consent.
- You may request permission, either in writing or orally, at any time during the semester.
- If students or guests may be on the recording, permission of those students or guests should be obtained as well.

Other University Policies

<http://www.sjsu.edu/gup/syllabusinfo/>

Lucas College of Business Mission Statement

We are the institution of opportunity in Silicon Valley, educating future leaders through experiential learning and character development in a global business community and by conducting research that contributes to business theory, practice and education.

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.