

BUS 223A, Tax Research & Decision-making

Early Spring 2017

Preparation for First Class on 1/7/17

Reading for 1/7/17 (all of these items are posted on [Canvas](#))

- Course Reader – pages 1 – 7 (posted on Canvas)
- RIA – How to access Checkpoint (posted on Canvas)
- How to access BNA (If you want to read ahead, access BNA portfolio #100 and read sections I.B, C, D, E, F; II.B, C, D)
- Avoiding Plagiarism

Videos to Watch for 1/7 (posted on [Canvas](#))

- How to Study in the MST Program video (on Canvas in first module)
- RIA Checkpoint Fundamentals Video (on Canvas – Tax Research Guides and Information Module)
- Steps of Tax Research (Canvas – Steps of Tax Research Module)

Homework #1 - DUE 1/7 (except for #1 below due on 1/6 via email) [point value]

1. Send Professor Nellen an email in which you introduce yourself. Be sure to include where you earned your undergraduate degree (and what it was in), where you work, why you are pursuing an MST and anything else you'd want someone to know who you are introducing yourself to. Use proper letter and email protocols. Email to Prof Nellen any time before 7 pm on January 6. [-5 if not done]
2. Plagiarism – Graduate Level Tutorial – see link at <http://library.sjsu.edu/video/plagiarism-graduate-level>. Take the pre-quiz, watch the three videos and take the post-quiz. Bring the printout of your post-quiz score to turn in at the first class. [-5 if not done]
3. Read the three grammar lessons below. Write a summary of the rules (with examples of your own) and be prepared to explain them at the first class meeting. [3]
Grammar lessons from the [SJSU Writing Center](#) or [Purdue Writing Lab](#):
 - Capitalization - <http://www.sjsu.edu/writingcenter/handouts/Capitalization.pdf>
 - Writing numbers - <https://owl.english.purdue.edu/owl/resource/593/01/>
 - Concise writing - <http://www.sjsu.edu/writingcenter/handouts/Writing%20Concisely.pdf>
4. Here is a chemical formula: $C_6H_8O_6$. You can probably memorize it in less than one minute. [1]
 - a. Does memorizing this formula mean you know what it means and can explain it to someone else? Yes or no? Explain.
 - b. How do you think question (a) relates to your study of taxation?
5. Read [Mameri](#), T.C. Summary Opinion 2016-47. Answer the following questions. [2]
 - a. Provide a summary of the ruling in no more than three sentences.
 - b. See Proposed Reg. 25A-2(d)(2) (see page 50665 to 50666 [here](#)). If the court had applied this proposed regulation, would the result have been different? Yes or no, and explain.

6. Your Tax Dictionary: Throughout the course, you'll create a dictionary of some common tax terms. Your first term is *tax compliance*. Provide the definition in your homework and create a word file where you keep these words. As you proceed through this course and others, be sure to keep adding to your dictionary as you encounter new tax words. Be sure your definitions are in your own words and useful. [1]

7. Keeping up to date: [1]

- a. Take a look at the AICPA *CPA Letter Daily*; there is a sample posted here - <http://www.aicpa.org/PUBLICATIONS/NEWSLETTERS/CPALETTERDAILY/Pages/default.aspx>. Do you recommend that a CPA mostly engaged in tax work subscribe to this free newsletter? (yes or no) Why? Be sure to sign up for this newsletter as there are later homework questions involving it.
- b. Visit the IRS website at <https://www.irs.gov/uac/join-e-news-for-tax-professionals>. From there you'll leave the IRS website and go to the subscriptions page (after you enter your email address). See what types of email newsletters the IRS offers. Identify one you think you would be interested in and provide its name and a brief description of it (in your own words; the "i" icon will help you). Sign up for "IRS Newswire" (and anything else you think is of interest to you).