

BUS 223A

Spring 2018

Professor Nellen

Reading and Homework for Day 1 – 1/6/18

Read in the Course Reader (emailed to you) pages 1 – 7 (ok to read more).

Watch – How to study in the MST program (31 minutes) -

<https://www.brainshark.com/SJSU/vu?pi=zFxzAU7jAz2MRaz0>

Watch – RIA Checkpoint Research Fundamentals video (10 minutes) - [here](#) (the Tax Research Guides and Information module on Canvas has a file with links to more RIA Checkpoint videos you are encouraged to use them during the course)

Homework #1 - DUE 1/6 (except for #1 below due by 1/5 via email)

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 Professor Nellen any time before 7 pm on January 5. [-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/>
- Eliminating wordiness - <http://www.sjsu.edu/writingcenter/handouts/Eliminating%20Wordiness.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 [Stettner](#), TC Memo 2017-113. Answer the following questions. [2]
 - a. What was the key primary authority used by the court?
 - b. Why didn't the election for presumed business work for Stettner?
 - c. List two pieces of advice you'd give to Mr. Stettner to help his activity to be a business rather than a hobby.
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).