

**University of Texas at Arlington
College of Business Administration
Department of Accounting
Summer Session 2014**



**IRS PRACTICE & PROCEDURE
ACCOUNTING 5346-001
SUMMER SESSION 2014**

Course Title:	IRS Practice & Procedure
Course Number:	ACCT 5346-001
Section:	001 (TTh 5:30 – 7:50 P.M. COBA Room 252)
Instructor:	John Repsis
Office:	COBA Room 414
Office Hours	TTH 4:00 – 5:00 P.M.; Other times by appointment
Phone:	817-272-3179 (direct) or 817-272-3481 (department)
E-Mail:	JSRepsis@uta.edu (always include Acct 5346 in the subject line or reply to the Blackboard message previously sent)
Website:	http://www.uta.edu/faculty/jsrepsis

DISCLAIMER: CHANGES TO THIS SYLLABUS (INCLUDING EXAMINATION DATES) MAY OCCUR DURING THE SEMESTER AT THE DISCRETION OF THE INSTRUCTOR

COURSE OBJECTIVES:

This course is designed to present the student with a forum in which the administration of our federal tax system can be reviewed. It is different from other federal taxation courses in that it will involve a study of tax practice and procedure rather than solely substantive tax law. It is also designed to provide the student with a practical view of dealing with the Internal Revenue Service.

EXPECTED STUDENT LEARNING OUTCOMES

Evaluation for this course will entail an assessment of the following expected student learning outcomes:

- Students should be able to demonstrate the ability to read and apply applicable tax authority.
- Students should be able to identify, locate, apply and interpret primary and secondary tax authority relevant to complex procedural and compliance tax issues.
- Students should be able to demonstrate the ability to identify relevant procedural and compliance tax solutions to a completed transaction in tax.
- Students should be able to explain the functions of government in the United States federal tax system and how that system interacts with both taxpayers and federal tax practitioners.
- Students will be able to explain, through critical analysis, the resolution of procedural and compliance issues by means of written and/or oral communications in a logical and appropriate manner.

PREREQUISITES:

Accounting 5314 and 5339 or equivalent

Note that if you have not successfully completed the prerequisites you are not qualified to take this course. If you are not qualified, you must drop this course immediately, following University procedures. All classes are subject to administrative audit at any time during the semester. Any student found to be unqualified will be administratively dropped from this class.

COURSE MATERIALS:

Misey, Lundeen and Goller, Federal Taxation: Practice and Procedure (10th ed. 2011)

Internal Revenue Code of 1986, as amended and Treasury Regulations

Additional Materials supplied on Blackboard

COURSE OUTLINE:

Date	Topic	Chapter(s) covered in Text
6/03/14	Introduction / Organization and Function of the Federal Government as a Taxing Authority	1
6/05/14	Audits and Appeals	2, 4, 5, 7, 8, 9,11 and 12, 13
6/10/14	Audits and Appeals (continued)	
6/12/14	Audits and Appeals (continued)	
6/17/14	Assessment and Collection	13 and 14
6/19/14	Assessment and Collection (continued) Paper Topics Due	
6/24/14	Partnership Audits Paper Outlines Due	6
6/26/14	First Examination	
7/01/14	Review First Examination /Statute of Limitations	10 and 11
7/03/14	Statute of Limitations (continued)	
7/08/14	Claims for Refund	15
7/10/14	Criminal Tax Procedure	18
7/15/14	Civil Tax Penalties	12
7/17/14	Tax Return Preparer Penalties	12
7/22/14	Indirect Methods of Proof	19
7/24/14	International Tax Practice and Procedure Term Papers Due Review for Final Examination	17
7/29/14	Final Examination (Comprehensive)	

As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course. – John S. Repsis

STUDENT EVALUATIONS:

Examinations (100 points each)	200
Term Paper	100
Class Participation	<u>100</u>
Total Points	<u>400</u>

Evaluation of class performance will be done on the basis of the results of two examinations, a term paper and class participation. The final examination will be cumulative.

The term paper is to be on a current procedural, compliance or practice tax topic. Term papers are to be no more than 15 pages in length. Minimum length is 10 pages. Papers are to be typed on 8 1/2 x 11 inch paper and double spaced using Times New Roman, 12 point font. Footnotes or endnotes are required. Suggested paper topics are included at the end of this outline.

Topics must be approved in advance by submitting them in writing to the instructor by the date indicated in the course outline. A topic may not be used more than twice in the class. A student may not change a topic without the instructor's approval. If a student changes a topic without the instructor's approval a grade of zero will be given for the term paper grade. Students must provide a one-page written outline of the paper topic by the date indicated in the course outline. Failure to provide an outline by the date indicated will result in a grade of zero for the term paper grade.

Attendance will comprise 50% of the class participation grade. The remaining 50% of the class participation will be based on demonstration of having read class assignments, and additional assignments consisting of reading cases, revenue rulings, etc., working problems and presenting them in class or short-quizzes.

GRADING POLICY:

Each student completing the course will be awarded a letter grade based on my judgment as to that student's mastery of the course subject matter. Possible grades are as follows.

- A = 400 - 360 points
- B = 359 - 320 points
- C = 319 - 280 points
- D = 279 - 240 points
- F = 239 points and below

Grading will be based on your total points achieved during the semester. A total of 400 points are available. Each examination will be weighed equally. I do not drop the

lowest grade. Individual examinations may be curved, but the final number of points for the course will not be. The instructor will determine the appropriate curve for each examination. **Total curve for each examination will not exceed 10 points.** Letter grades will be based on total points as shown above.

Letter grades will be based on the total points as shown above. Letter grades will not be based upon the percentage of points earned to total points.

Any work you turn in will be graded and will count in accordance with the grading scheme. No other work can be substituted for the required work. There are no opportunities for extra credit. Your grade will be determined based exclusively on the above. Do not ask me to make any variation in this policy.

All examinations and the term papers must be completed. Failure to complete any of the assignments will be cause for the student to receive a failing grade for the course.

After reviewing the class averages, and, as appropriate, taking into account other factors (such as trend of performance, consistency in performance, etc.) I will form a judgment as to each student's mastery of the course subject matter and assign a letter grade consistent with the standards discussed above.

Pursuant to University Policy, I do not give grades out over the internet. If a student wishes to know their grade prior to a test being handed back in class or final grades being posted, they may contact me at 817-272-3179 or make an appointment to talk to me in person.

CLASS CONDUCT:

We will devote approximately 1 class day to each topic covered this semester. I will spend most of that time in lecture but some of the class time will be devoted to working problems. I expect you to have at least skimmed the chapter prior to the first day we spend on it.

READING ASSIGNMENTS:

As stated above, you are expected to at least review the chapter prior to the day it will be covered in class. It is probably best to complete an in-depth reading of the chapter before the examination on that chapter's material.

CLASS PARTICIPATION:

You are expected to respond in class as questions are directed to you. Feel free to ask questions or raise points for discussion which pertain to the reading and homework assignments. Such participation will enable you as well as other students with similar but unasked questions to obtain the maximum benefit from the course.

EXPECTATIONS FOR OUT-OF-CLASS STUDY:

Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 - 15 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for examinations, etc.

EXAMINATION POLICY:

You are expected to take all examinations and will be given a grade of zero on any examination not taken and for which no justification for such absence was accepted by me. Should circumstances arise which make it impossible for you to be present for an examination and such circumstances are communicated to me as early as possible before the examination, I will review those circumstances and discuss my decision with you. I reserve the right to request additional evidence to support your excuse and to weigh any and all evidence accordingly. All appeals will be handled by the Chairman of the Accounting Department. The fact that you could not reach me by telephone or e-mail before the examination will not be sufficient justification. If you leave your name and a message, together with a phone number where you can be reached, I will get in touch with you.

Subject to the statements in the preceding paragraph, I will give a make-up examination only in unusual circumstances. Time and place of any make-up examination will be mutually agreed upon by the parties. A student must take any make-up examination within one week of the regularly scheduled examination. Neither examination may be missed.

All examinations will be closed book and closed notes. Each of the examinations is required and no examination grade can be dropped. You are allowed to bring one (1) 8 1/2 by 11 inch sheet of paper to each examination with notes for yourself concerning the chapters on the examination. **The sheet must be in your handwriting and turned-in with your examination.** You are allowed one sheet per examination; but for the comprehensive final examination, you can bring-in your previous examination sheets plus one additional sheet. You are allowed to use calculators during examinations.

If you have any questions about the points you have been assigned on one or more problems in any examination, do not try to discuss the matter with me in class as we are reviewing the examination. Instead, come to my office, get your examination and write your questions/comments either on a separate sheet. If you ask for your examination to be reviewed, I *will* review the *entire examination* for its grading as well as take into account any curve or other adjustments made to the overall grading that may have already been incorporated into your grade. I will respond to your questions/comments on the examination at an appropriate time. Anyone asking for their examination to be reviewed will have been deemed to have chosen to waive any curve on the examination in favor of their actual grade after review. This rule does not

apply to addition errors.

I will keep all examinations. You are encouraged to make arrangements to review your examinations at mutually agreeable time(s) during the semester. I will keep copies of the solution key to each examination for review also.

Missed Assignments and Examinations:

No make-up examinations will be given. Failure to complete an examination at the scheduled time will result in a grade of zero. However, in cases where you have a proper reason **approved by me in advance** and **supporting documentation**, I will increase the point value of your final examination and add additional problems to compensate for the missed exam. An absence is excused for serious illness, death of an immediate family member, or travel on University business. You must notify me by email or telephone of your absence prior to the exam. **Any absence on test day must be documented.** An absence is not excused due to oversleeping, car trouble, work responsibilities, vacation, wedding, inability to find a baby-sitter, not prepared for the examination, headache, etc.

YOU MAY NOT REMOVE THE EXAMINATION FROM THE CLASSROOM –EITHER BEFORE, DURING OR AFTER THE TESTING PERIOD. YOU MAY NOT KEEP THE EXAMINATION OR OTHERWISE COPY IT BY ANY MEANS. THE EXAMINATION IS THE PROPERTY OF THE INSTRUCTOR AND MUST BE RETURNED TO HIM. ONCE YOU HAVE STARTED THE EXAMINATION, YOU MAY NOT LEAVE THE CLASSROOM. FAILURE TO OBEY THESE INSTRUCTIONS WILL RESULT IN A GRADE OF ZERO ON THE EXAMINATION.

Grade Grievances: Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate / graduate catalog. For undergraduate courses, see http://web.uta.edu/catalog/content/general/academic_regulations.aspx#10;

ABSENCES BASED ON RELIGIOUS BELIEFS:

A student who misses an examination, case study, exercise, or other project due to the observance of a religious holy day will be given the opportunity to complete the work missed within 15 days following the due date of the assignment, test, or other project missed. To be eligible for such a make-up, the student must notify me in writing of classes scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first 15 (fifteen) class days through either a written correspondence, personally delivered, acknowledged and dated by me or written correspondence sent certified mail, return receipt requested to me. Failure to follow the rules provided above within the time frames listed will result in the absence being considered unexcused.

ACADEMIC INTEGRITY:

Students enrolled in this course are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code as they see fit in their courses, including (but not limited to) having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System Regents' Rule 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University.

To preserve the academic integrity of all examinations, examinations may consist of assigned seating, use of departmental calculators, different versions of the same examinations, etc. Measures to enforcement academic integrity are at the sole discretion of the instructor.

AMERICANS WITH DISABILITIES ACT (ADA):

The University of Texas at Arlington is on record as being committed to both the spirit and letter of the ADA to make reasonable adjustments in the classroom necessary to eliminate discrimination on the basis of disability. Students requesting an accommodation based on disability should meet privately with the instructor during the first week of class to discuss their special needs and advise the instructor of any special needs, abilities or limitations and to discuss the instructor's expectations in class participation, performance and work standards. Any disclosure by a student of his or her need for accommodations is recognized to be extremely sensitive and all conversations and other communications will be kept protected and confidential and disclosed on a need-to-know basis only.

Students are responsible for contacting and consulting with the University's Office for Students with Disabilities prior to contacting the instructor about any disabilities. The student should provide the instructor with some form of written documentation of the disability from an acceptable, external source (such as a doctor, psychiatrist, etc.) and from the Office for Students with Disabilities.

CLASS ATTENDANCE:

Class attendance and lateness policies will be discussed during the first week of class. Those policies include by reference all provisions for grade adjustment or drop policies included in the applicable Graduate or Undergraduate Catalog in effect at the start of the semester.

Students are required to attend class on examination dates. On other class days students are strongly encouraged (but not required) to attend class. However during the class period, materials outside the text will be covered and will be on examinations.

Regular attendance and quality of class participation directly affect the learning process. I believe that to fully understand this difficult material you should avail yourself of the class lecture and discussions. I do not record attendance as a component of your course grade. I will come to class each time, and I will be prepared each time. I will expect the same from you. If you miss a class, I encourage you to ask another student for an opportunity to borrow and discuss their class notes. Since I am lecturing and leading the class discussion, I do not take class notes and cannot help you out in this regard. Important handouts or announcements may be distributed or made during classes, and it is your responsibility to obtain them or learn of them from me or from other students.

Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. Students will not be automatically dropped for non-attendance. Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://wweb.uta.edu/ses/fao>).

I expect that, at a minimum, you will read the text material before the class for which it is scheduled. Any assigned problems listed in the course schedule are reflective of the focus of the class lectures, and it is to your benefit to attempt to work them in advance of the lecture. The pace that I set during the class is such that you will be able to correct work you have already attempted, but you may not be able to copy everything I write on the board. Therefore, it is to your advantage to be correcting work rather than scrambling to write down my work. The course outline is a plan for the term, but please be advised that this schedule is subject to change at the lecturer's discretion. I will announce changes in class.

It is the policy of the University that students who have not paid by the census date and
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are dropped for non-payment cannot receive a grade for the course in any circumstance. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E.H. Hereford University Center (near the southwest entrance)

Undergraduate students who drop a course on or before the Drop Date will receive an automatic grade of —W regardless of whether or not they have completed assignments. Neither a faculty member nor the departmental staff can process a student's drop. Only the Academic Advisor for their major (or designee) can complete the drop. This is done in the Advising Center on the 1st floor. No student may be dropped after the Drop Date.

Note: You cannot drop this course unless I sign your withdrawal slip. Since I am not here every day, via either email or calling me, you can make arrangements to meet me to sign your withdrawal slip. Under no circumstances should you expect to be able to call me and get my signature on the same day.

THINK BEFORE YOU DROP: The last day to drop courses for both undergraduate and graduate students is as stated in this syllabus. Undergraduate students who entered college for the first time in fall 2007 are limited to a total of six dropped courses during their undergraduate career. Discuss the impact of this when you meet with your adviser to discuss dropping a course.

COLLEGE OF BUSINESS POLICY ON STUDENTS DROPPED FOR NON-PAYMENT OF TUITION:

Students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstances. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E. H. Hereford University Center.

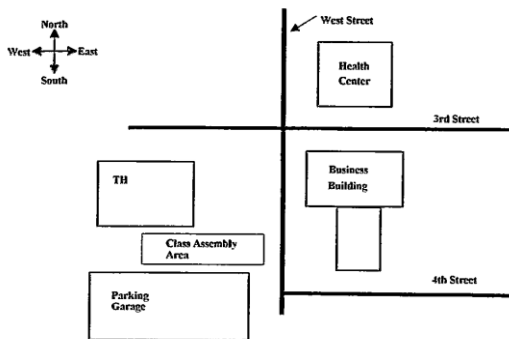
COLLEGE OF BUSINESS BOMB THREAT POLICY:

To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed \$4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.

2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.
3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternative sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crime Stoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days, students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area at the southwest corner of the intersection of West Street and 3rd Street. From there, at 5 minutes to the class time, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.



EVACUATION PROCEDURES:

In the event of an evacuation of the College of Business building, when the fire alarm sounds, everyone must leave the building by the stairs. With the fire alarm system we now have, the elevators will all go to the first floor and stay there until the system is turned off.

All those in the North tower side of the building should proceed to the fire escape stairs located on the East and West sides of that wing.

Disabled persons should go to the Northeast fire stairs. We have an evacutrack chair located on the 6th floor stairwell. We have people trained in the use of this chair and there will be someone that will go to the 6th floor to get the chair and bring it to any lower floor stairwell to assist disabled persons.

Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

STUDENT SUPPORT PROGRAMS:

The University of Texas at Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. These resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals to resources for any reason, students may contact the Maverick Resource Hotline at 817-272-6107 or visit www.uta.edu/resources for more information.

ELECTRONIC COMMUNICATION:

UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

I communicate with students using only their MavMail accounts. Please monitor your UTA email account for all course announcements.

STUDENT FEEDBACK SURVEY:

At the end of each term, students enrolled in classes categorized as lecture, seminar, or laboratory shall be directed to complete a Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

FINAL REVIEW WEEK:

A period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there

shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting

INCLEMENT WEATHER:

In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for *MavWire EXTRA* notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations.

OFFICE HOURS:

Summer Session 2014 – COBA Room 414
TTh 4:00 – 5:00 p.m.

Office hours will also be before class, after class and by appointment. Students are to reach me at 817-272-3179.

You may e-mail me. If you e-mail me, do not assume that I received your e-mail unless I confirm receipt. Please include the Course Number in the heading of your email (i.e., ACCT 5346-001). Please note that I will only communicate with you using your e-mail address as found in the My Mav Website.

Important Dates for Summer Session 2014:

Classes begin	MW: June 2 TTH: June 3
Late registration ends	June 3
Census date	June 19
Last date to drop classes	July 17
Last day of classes	MW: July 23 TTH: July 24
Final Examination Dates	MW: July 28 TTH: July 29

NOTE:

I reserve the right to add or delete from this syllabus at any time I feel that it would be advantageous to my students. We will strictly conform to University Policy and Schedule during the summer semester. University policy relative to withdrawals from the class will be followed as stated in the Undergraduate Catalog.

Last day to withdraw from an undergraduate course is July 19, 2014.

Volunteer Income Tax Assistance (VITA) Program

Every Fall Semester signals the start of recruiting for the VITA Program at UTA. VITA provides free income tax return preparation for families of modest means in Arlington. In the past, UTA accounting students have generously given of their time and have almost exclusively staffed the Arlington VITA location. It allows UTA to give back to the community as well as providing accounting students with an excellent opportunity to get real world, hands-on experience with client services and tax return preparation. A flexible training schedule for VITA starts in the Fall Semester with client services being provided in the Spring. Volunteer hours can be as many or as few as you have available. Ask your instructor for additional details on volunteering. Please consider becoming a VITA volunteer!

Suggested Paper Topics:

Tax Amnesty
Electronic Filing
Value-Added Tax Proposals
National Sales Tax Proposals
Awards of Attorney Fees (Section 7430)
Tax Aspects of Bankruptcy
Statute of Mitigations
Innocent Spouse Relief (Section 6103)
Interest Abatement
Penalty Abatement
Transferee Liability
Trust Fund Penalty (Section 6672)
Tax Accrual Workpapers Policy
IRS Whistleblower Office
Disclosure of Uncertain Tax Positions
Voluntary Offshore Disclosure Program

Suggested Web Sites:

Federal Government:	http://firstgov.gov
United States Treasury Department	http://www.treasury.gov
Internal Revenue Service	http://www.irs.gov
United States Department of Justice	http://www.usdoj.gov
United States Tax Court	http://www.ustaxcourt.gov