Tax Research Assignments—Hints and Instructions

Overview

The objective for any tax research assignment is to answer a question posed to you by a client or supervisor on behalf of a client. In answering that question you must act as a client advocate, which means that you should make every effort possible to provide an answer to the client that encompasses all the possible options and is based on the most relevant and current information available. Some answers to clients will be positive and unfortunately some will be negative but you must couch your responses in a way that assures the client that you explored all the possibilities and evidence before reaching your conclusion. For this class you will be asked to complete two research assignments, each written to a different audience. The first research project should be prepared as a memo to your supervisor; the second will be a letter to the client directly. In composing each of these written submissions it is highly recommended that you peruse the examples provided in the text as the basis for your submission. It is not necessary to add, "chit-chat" for purposes of filling in page space (in other words you can skip the introduction given in the example to set a cordial tone-for the purpose of this class). However, it is necessary that you complete the submission in the format required i.e., a business letter requires a business format.

Submissions

As you can see from the examples in the book all of your communication can be handled in one page of information. For purposes of this class you will be limited to one page for the memo to your supervisor and for the letter to the client I expect a one-page letter to the client plus one page indicating your response to a supervisor in regard to the client letter. In other words I want you to write a memo to your supervisor for the first case and a memo to the supervisor for the second case plus a client letter. The memo and letter should be in the proper format with a **font size no less than 10 and margins all on sides no less than 1 inch.**

Information Conveyed

The information you must convey to the supervisor and or client is outlined in the examples but here is a reminder. You must properly identify the issue, relevant authority associated with that issue, analysis of the authorities, and your conclusion based on those authorities and analysis. When citing the relevant authorities you must cite the highest authority available regarding the issue identified and you must collect all available (relevant) information from the legislative, administrative, and judicial sources of tax law. You must never cite a secondary source as the authority for any project. Thus, references to IRS publications, textbooks, tax services, etc. are not proper citations and should never be included in any submission. The standard for citing any relevant authorities can be found in the research chapter of your text and I highly recommend that you pay close attention to what a proper citation is for the authority you wish to cite. Points will be assessed for inappropriate citation formats.

Submission Rules:

As indicated earlier any submission for this class must be done electronically and in the proper format. This means that if you use a word processing program other than Word the onus will be on you to arrange the submitted document in the proper format with the proper file name. A list of the required features are provided below:

1. No paper files; in the new age we will generally convey documents to colleagues and clients in an electronic format as an email attachment. Therefore, in this class no assignments will be accepted unless they arrive as an attachment to an email message. For appropriate handling the email message should be addressed to me and the subject line must contain "Actg345" (no quotes). If not submitted in this fashion there is no guarantee that your submission will be given appropriate credit.
2. Multiple files; you must not let your uncertainty or knowledge about how email works affect your submissions. Sending a file more than once is inappropriate and only clogs email boxes with unwanted and unwarranted messages. If you are concerned about whether your submission has arrived, you have only one of two options (In other words I won't respond to requests for "did it arrive").

   a. Wait for a message that I have not received your assignment. I always send one message when grading assignments to determine if the lack of a submission is due to a failure of technology or human error. Technology failures are acceptable but human error is not. You will be asked to resubmit the original message with attachment by forwarding the original message to me so that the original date of submission can be determined.
   b. Learn how to set your email package to automatically request a response when I open your message. I will gladly respond that that type of request but will not respond to a note written in the original message asking for a new message of confirmation (again wasted messages in email boxes).
3. File Format; only ".doc" or ".pdf" files will be accepted. WordPerfect allows files to be saved as .doc but Microsoft Works does not. If the file is not of the proper type it will not be accepted.
4. File Name; for every assignment submitted there must be a way to identify the person submitting the file. The most obvious of course is that your name should be on any document submitted. However, since the number of files being submitted at any one time may be large, you must conform to the following file naming convention. Each file submitted must indicate the assignment being submitted, the author's last name and first initial. For example, if I were submitting Tax Research I for consideration I would name the file OmerTResearchI.pdf or OmerTResearchI.doc. The particular form you chose need not conform exactly to this format but the information must be conveyed nonetheless.
5. Virus free; because of the plethora of problems associated with computer viruses, in this classroom and in your professional life, you will be expected to guarantee the safety of any electronic document that you might transfer to others. Thus, it is expected that all documents will have been scanned for viruses and submitted virus free. Any file submitted with a virus will not be accepted.
6. Grammar and spell checking; because a spell checker is provided in every word processing program, you will be expected to use it. I will check your grammar and spelling and if the submission contains too many errors it will be rejected as not conforming to professional standards.
7. Timely submissions; everyone is subject to deadlines and everyone has pressures outside of this class. Those pressure will only increase in the real world so adopting a good time management strategy here will go along way to making your life much easier in this class and in your professional career. No assignments will be accepted late. Because of the electronic submissions a time stamp comes with every message and it is easily determined when the message was originally sent. Deadlines will always be midnight of the day the assignment is due. Any messages with a time later than that are considered late and will not be accepted. How do you avoid being late:
   a. Begin your assignments early; procrastination has huge consequences and when you incorporate the added problems with computer glitches etc. the problems only increase.
   b. Don't wait until 11:59 to submit the assignment. What if the computer goes down? Computer failure is not an acceptable excuse unless the University system is down more than 24 hrs, which has never been the case since I arrived on campus.
8. Graded Projects; in all cases your graded project will be returned to you via the same mode it was submitted. If you don't receive the graded project after I have indicated that all have been returned please email me concerning whether it was actually sent. Be sure that you understand how to get attachments from your email program as well as send them.