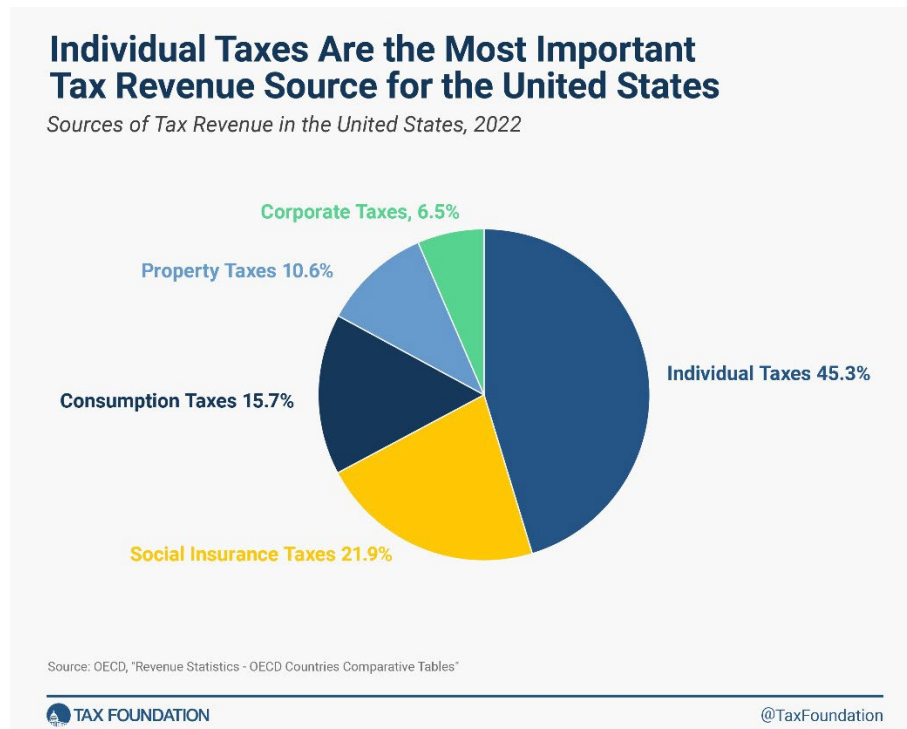


**Acct 5310**  
**Research Problems in Federal Income Taxation**  
**Summer 2025**  
**ONLINE**

**Instructor:** Jennifer Reynolds  
Office – SCOB 350.12  
[JREYNOLDS@UTTYLER.EDU](mailto:JREYNOLDS@UTTYLER.EDU)

**Office Hours:** I will be in my office on Mondays from 2:00pm to 3:00pm. Other office hours will be held via **Zoom**, and I am **always available via email** (if I do not respond to your email within 24 hours during the week and 48 hours on the weekend, please email again.) For homework questions, use Cengage to submit a question to the instructor. This allows me to see the exact problem you are working on and help you specifically with what you've need help with.



**Catalog Description**

Research problems of the tax consequences of the transactions of taxable and tax-exempt entities. Approved by Texas State Board of Public Accountancy for 2-hour research requirement. Prerequisite: ACCT 3325 and admission to the Master of Accountancy program or consent of MAcc program director.

**Preferred means of communication:**

As this is an online course, all communication should be via email. I monitor my email very frequently and should, in most cases, be able to respond within 24 hours M-F and within 48 hours on the weekend. Please send a follow-up email if you have not received a response after that time period.

**Course Objectives:**

- Identify and assess the validity and weight of tax law sources
- Analyze tax court cases and present findings
- Discuss and determine the Sec.199A deduction
- Evaluate tax planning strategies for choice of entity
- List and apply the tax rules unique to corporations and compute the corporate income tax
- Distinguish among the various types of entities treated as partnerships for tax purposes and calculate a partnership's taxable income and separately stated items and describe how the partnership's income is reported.
- Identify corporations that qualify for the S election and compute nonseparately stated income and identify separately stated items.
- Identify the different types of exempt organizations and apply the tax consequences of exempt status
- Illustrate the organization and structure of the IRS
- Identify the various administrative pronouncements issued by the IRS and explain how they can be used in tax practice
- Summarize and apply the legal and ethical guidelines that apply to those engaged in tax practice.

**Required Course Materials:**

1. Cengage's *South-Western Federal Taxation: Corporations, Partnerships, Estates & Trusts 2025*, Raabe, Hoffman, Young, Nellen, Maloney WITH CNOW Access Card to complete online homework. See Canvas for full discussion of options as there are several. I strongly recommend you get some sort of print copy of this book to keep. Once you purchase the access card, you will have the option of purchasing a loose-leaf version of the text.
2. Reliable, high-speed internet access to complete online assignments and exams.
3. Web cam and audio for proctored exams.

Semester Schedule follows on the next page. Please make note of all due dates as late work will not be accepted. Due dates may be changed at any time by the professor. Students will be given 48 hours notice of any change in due date.

Videos	Tax Returns	Exams	
Research Projects	RQ = reading quizzes	Cengage Homework	
Week #	Day	Date	Topic/Assignment
Week 1	Monday	5/5	Ch 1 Tax law & research
	Monday	5/5	Intro Video in Canvas
	Tuesday	5/6	"Recall" problems and Ch 1 Reading Quiz (RQ)
	Wednesday	5/7	Ch 1 HW due in Cengage
	Thursday	5/8	Ch 3: Corporations Intro & Operating Procedures
	Thursday	5/8	Research Video #1
	Thursday	5/8	Ch 3 RQ in Canvas
	Saturday	5/10	Ch 3 HW due in Cengage
Week 2	Monday	5/12	Start Ch. 4: Corporations, Cont.
	Tuesday	5/13	Ch 4 RQ due in Canvas
	Wednesday	5/14	Ch 4 HW due in Cengage
	Thursday	5/15	Exam 1 (Chapters 1, 3 & 4)
	Friday	5/16	Ch. 5: Corporations: Earnings & Profits and Dividend Distributions
	Saturday	5/17	Ch 5 RQ due in Canvas
Week 3	Monday	5/19	Research Video #2
	Monday	5/19	Ch 5 HW due in Cengage
	Tuesday	5/20	Ch 6: Corporations: Redemptions & Liquidations
	Tuesday	5/20	Ch 6 RQ due in Canvas
	Wednesday	5/21	Research Project #1
	Thursday	5/23	Ch 6 HW due in Canvas
	Friday	5/23	Ch 17: Tax Practice & Ethics
	Friday	5/23	Ch 17 RQ due in Canvas
	Saturday	5/24	Ch 17 HW due in Cengage
Week 4	Monday	5/26	Memorial Day Holiday
	Tuesday	5/27	Exam 2 (Ch 5, 6, 17)
	Wednesday	5/28	Ch 9: Partnerships: Organizations & Operations
	Wednesday	5/28	Ch 9 RQ in Canvas
	Friday	5/30	Ch 9 HW due in Cengage
	Friday	5/30	Ch 10: Partnerships: Distributions and Terminations

Week 5	Monday	6/2	Ch 10 RQ is due in Canvas
	Monday	6/2	Tax Return #1 is due
	Tues	6/3	Ch 10 HW is due in Cengage
	Tuesday	6/3	Ch 11: S Corporations
	Wednesday	6/4	Ch 11 RQ due in Canvas
	Friday	6/6	Ch 11 HW due in Cengage
Week 6	Mon	6/9	Exam 3 (ch 9, 10, 11)
	Tues	6/10	Ch 2: Qualified Business Income Deduction (QBI)
	Wed	6/11	Ch 2 RQ due in Canvas
	Thurs	6/12	Ch 2 HW due in Cengage
	Fri	6/13	Ch 18: Gift and Estate Taxes
	Fri	6/13	Ch 18 RQ due in Canvas
	Sat	6/14	Tax Return #2 is due
Week 7	Mon	6/16	Ch 18 HW due in Cengage
	Mon	6/16	Research Video #3
	Tues	6/17	Ch 20: Trusts and Estates
	Wed	6/18	Ch 20 HW due in Cengage
	Thurs	6/19	Juneteenth Holiday
	Fri	6/20	Research Project #2
	Saturday	6/21	Sleep! You are finished!!

### **Evaluation:**

<u>Assignment</u>	<u>Points</u>	<u>Accumulated Points</u>	<u>Grade</u>
Intro Video	10	>=900	A
Homework Avg.	85	800-919	B
Exam 1	210	700-799	C
Exam 2	210	600-699	D
Exam 3	210	<600	F
Reading Quizzes	65		
Video Discussions (3@ 20 pts each)	60		
Tax Return #1	25		
Tax Return #2	25		
Research Project #1	50		
Research Project #2	50		

Students often ask me HOW they should study for an accounting/tax exam. Everyone learns differently but two constant pieces of advice I give are to work more problems, and to explain what you've learned to someone else (another student, your spouse, your cat, etc!)



*"If you want to learn something, read about it. If you want to understand something, write about it. If you want to master something, **teach it.**"*

– Yo

### Important Information!

Fully completing work in a timely manner is imperative for those seeking a career in accounting or any business field. **As such, makeup work will not be accepted unless there is a documented, verifiable emergency.**

In the case of a school-excused absence, students are required to let the professor know of the absence by the second week of classes so that a make-up time can be arranged. Make up exams will be made up in Mrs. Reynolds' office before other students in the class take the exam when possible. Otherwise the exam must be taken before the next class in which the student can attend. Other assignments will remain due on their due date as the student has access to the assignments ahead of time and the schedule is available from the first day of the semester for planning purposes. It is the student's responsibility to ensure that they have internet access to complete online assignments when off campus.

One reading quiz grade will be dropped, and one homework grade will be dropped. Therefore, no extension or makeup assignment will be granted in case of emergency, illness, etc. – the assignment will just be dropped.

### Syllabus Policy

Required AI Syllabus Language: UT Tyler is committed to exploring and using artificial intelligence (AI) tools as appropriate for the discipline and task undertaken. We encourage discussing AI tools' ethical, societal, philosophical, and disciplinary implications. All uses of AI should be acknowledged as this aligns with our commitment to honor and integrity, as noted in UT Tyler's Honor Code. Faculty and students must not use protected information, data, or copyrighted materials when using any AI tool. Additionally, users should be aware that AI tools rely on predictive models to generate content that may appear correct but is sometimes shown to be incomplete, inaccurate, taken without attribution from other sources, and/or biased. Consequently, an AI tool should not be considered a substitute for traditional approaches to research. You are ultimately responsible for the quality and content of the information you submit. Misusing AI tools that violate the guidelines specified for this course (see below) is

considered a breach of academic integrity. The student will be subject to disciplinary actions as outlined in UT Tyler's Academic Integrity Policy. For this course, AI is encouraged during the course, and appropriate acknowledgment is expected. Students can use AI platforms to help prepare for assignments and projects. You can use AI tools to revise and edit your work (e.g., identify flaws in reasoning, spot confusing or underdeveloped paragraphs, or correct citations). When submitting work, students must identify any writing, text, or media generated by AI. In this course, sections of assignments generated by AI should appear in a different colored font, and the relationship between those sections and student contributions should be discussed in a cover letter that accompanies the assignment when submitted.

### Copyrights

Unauthorized distribution of copyrighted material may subject students to civil and criminal penalties under the Federal Copyright law. The University of Texas System maintains its copyright policy at [UTS107](#), "Use of Copyrighted Materials." If you are a member of a UT institution community (faculty, staff, or student), click the appropriate link to view frequently-used [copyright agreements](#), [courseware agreements](#), and [software standard agreements](#). Because copyright law is fluid, evolving, and fact-specific, contact an attorney for assistance on particular issues. UT institution community members may contact the [Office of General Counsel](#) for guidance.

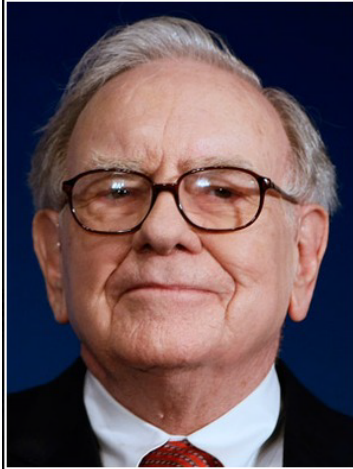
Cheating is the unauthorized use or attempted use of material, information, notes, study aids, devices or communication during an academic exercise. If you have specific questions about what constitutes cheating, please ask! Students may be subject to an F on an assignment, or the entire course, and reported to academic affairs if caught cheating.



**UTTyler**  
**SOULES**  
COLLEGE OF BUSINESS

**UT Tyler Code of Honor**

***I embrace honor and integrity. Therefore, I choose not to lie, cheat, or steal, nor to accept the actions of those who do.***



It takes 20 years to build a reputation and five minutes to ruin it. If you think about that, you'll do things differently.

— *Warren Buffett* —

AZ QUOTES