

Summer 2025

Meeting days: Online	Instructor title and name: Mollie Sweet, PhD, CPA, CMA, SHRM-SCA
Meeting times: Online	Phone: 208-631-8882
Meeting location: Online	E-mail: msweet@pointloma.edu
Final Exam: due July 5, 2025	Office location and hours: Zoom, by appointment

PLNU Mission

To Teach ~ To Shape ~ To Send

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service is an expression of faith. Being of Wesleyan heritage, we strive to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

Fermanian School of Business Mission

Character – Professionalism – Excellence – Relationships – Commitment - Innovation

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice.

COURSE DESCRIPTION

This course provides an in depth study of tax planning and research as it relates to federal taxation. An emphasis will be placed on communicating the results of tax planning and research. Topics include authoritative hierarchy, uncertain tax positions, mergers, acquisitions and divestitures, individuals, trusts, estates, C corporations, S corporations and partnerships.

COURSE LEARNING OUTCOMES

1. Demonstrate advanced knowledge of legal and ethical standards in tax practice, including the authoritative hierarchy of tax law and professional conduct guidelines (PLO M1).
2. Conduct comprehensive federal and state tax research using authoritative primary and secondary sources (PLO M1).
3. Locate, cite, and interpret statutory, administrative, and judicial tax authorities using proper legal citation formats (PLO M1).
4. Present tax research findings and planning strategies in professional formats, including memoranda and client letter (PLO M3).

5. Apply tax research skills to support proactive and effective tax planning, audit representation, and compliance strategies (PLO M3).

COURSE CREDIT HOUR INFORMATION

In the interest of providing sufficient time to accomplish the stated Course Learning Outcomes, this class meets the PLNU credit hour policy for a 3 unit class delivered over 8 weeks. Specific details about how the class meets the credit hour requirement can be provided upon request.

REQUIRED TEXTS AND RECOMMENDED STUDY RESOURCES

- Sawyers, R.B.; and Gill, S. (2025). *Federal Tax Planning* (13th ed). Cengage, Mason, OH. – ISBN: 9780357988411

ASSESSMENT AND GRADING

Graded Event	Point s	%
Discussion Boards (8 @ 10 points each)	80	8%
Key knowledge quizzes (12 @ 10 points each)	120	12%
Homework (12 @ 25 points each – drop lowest of 13)	300	30%
Case brief	100	10%
Case memo	100	10%
Final Research Project	300	30%
Total points	1,000	100 %

The following represents the general grading policy for this class:

A	= 93% to 100%	C+	= 77% to 79%
A-	= 90% to 92%	C	= 73% to 76%
B+	= 87% to 89%	C-	= 70% to 72%
B	= 83% to 86%	D	= 60% to 69%
B-	= 80% to 82%	F	= Below 60%

Discussion Boards: Each week, you will be given a discussion question to answer. Your initial post is due Thursday @ 11:59pm each week with a response to one peer due by Sunday @ 11:59pm. More detailed instructions can be found on Canvas.

Key knowledge Quizzes: Quizzes are due for each chapter and must be completed through Canvas. No makeup quizzes will be given, and late submissions will not be accepted.

Homework: Homework will consist of written responses to questions from each chapter. It will be typed in a Word document and submitted via file upload in Canvas.

Case Brief/Memo: For Case #1, you will be given a case to research and write up the brief. For Case #2, you will be given a scenario which you must research and then prepare a tax research memorandum. More detailed instructions will be provided in Canvas.

Final Research Paper: You are given a scenario with a tax question. You will need to complete tax research and prepare a tax research memo in response to the question. Instructions and a rubric are posted on Canvas.

INCOMPLETES AND LATE ASSIGNMENTS

All assignments are to be submitted/turned in by the beginning of the class session when they are due—including assignments posted in Canvas. Incompletes will only be assigned under extremely unusual circumstances.

ARTIFICIAL INTELLIGENCE (AI) POLICY

You are allowed to use Artificial Intelligence (AI) tools (e.g., ChatGPT, Gemini Pro 1.5, GrammarlyGo, Perplexity, etc) to generate ideas, but you are not allowed to use AI tools to generate content (text, video, audio, images) that will end up in any work submitted to be graded for this course. If you have any doubts about using AI, please gain permission from the instructor.

SPIRITUAL CARE

PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our Graduate students to encounter God and grow in their Christian faith. At the Mission Valley (MV) campus we have an onsite chaplain who is available during class break times across the week. If you have questions for or a desire to meet or share any prayer requests with the onsite chaplain, you may email Dr. Sylvia Cortez Masyuk at scortezm@pointloma.edu.

In addition, on the MV campus there is a prayer chapel on the third floor. It is open for use as a space set apart for quiet reflection and prayer.

LANGUAGE AND BELONGING

Point Loma Nazarene University faculty are committed to helping create a safe and hospitable learning environment for all students. As Christian scholars we are keenly aware of the power of language and believe in treating others with dignity. As such, it is important that our language be equitable, inclusive, and prejudice free. Inclusive/Bias-free language is the standard outlined by all major academic style guides, including MLA, APA, and Chicago, and it is the expected norm in university-level work. Good writing and speaking do not use unsubstantiated or irrelevant generalizations about personal qualities such as age, disability, economic class, ethnicity, marital status, parentage, political or religious beliefs, race, gender, sex, or sexual orientation. Inclusive language also avoids using stereotypes or terminology

that demeans persons or groups based on age, disability, class, ethnicity, gender, race, language, or national origin. Respectful use of language is particularly important when referring to those outside of the religious and lifestyle commitments of those in the PLNU community. By working toward precision and clarity of language, we mark ourselves as serious and respectful scholars, and we model the Christ-like quality of hospitality.

If you (or someone you know) have experienced other forms of discrimination or bias, you can find more information on reporting and resources at www.pointloma.edu/bias.

SEXUAL MISCONDUCT AND DISCRIMINATION

In support of a safe learning environment, if you (or someone you know) have experienced any form of sexual discrimination or misconduct, including sexual assault, dating or domestic violence, or stalking, know that accommodations and resources are available through the Title IX Office at pointloma.edu/Title-IX. Please be aware that under Title IX of the Education Amendments of 1972, faculty and staff are required to disclose information about such misconduct to the Title IX Office.

If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact Counseling Services at counselingservices@pointloma.edu or find a list of campus pastors at pointloma.edu/title-ix or as shown in the PLNU Spiritual Care section of this syllabus.

If you (or someone you know) have experienced other forms of discrimination or bias, you can find more information on reporting and resources at www.pointloma.edu/bias

GPS ACADEMIC RESOURCES

PLNU offers the following free academic resources virtually for Graduate Professional Studies (GPS) Students. Visit myPLNU through the links below for more information.

- **[The GPS Writing Center](#) offers:**
 - **Zoom Writers Workshops** offered each quad on a variety of helpful topics
 - **One-to-one appointments** with the Writing Coach
 - **Microlearning YouTube Video Library** for helpful tips anytime
 - **[Research Help Guide](#)** to help you start your research
 - The physical office is located on the third floor of the **[Mission Valley Regional Center](#)** off the student lounge
- **[Academic Writing Resources Course](#):** Found on your Canvas Dashboard, this course is non-credit with 24/7 access, no time limits, and self-paced content. **[Watch a quick video run-through](#)** and take time now to explore!
- **Grammarly:** Students have unlimited FREE access to Grammarly for Education, a trusted tool designed to help enhance writing skills by providing real-time feedback, identifying areas for improvement, and providing suggestions. Grammarly's Generative AI is NOT available with our student accounts.

- **Tutoring:** Students have access to 24/7 live or scheduled subject tutoring through Tutor.com, including a Paper Drop-Off Service with feedback within 12 hours.

We are here to support you! Contact us anytime: GPSWritingCenter@pointloma.edu

NOTE: The following policies are to be used without changes:

STATE AUTHORIZATION

State authorization is a formal determination by a state that Point Loma Nazarene University is approved to conduct activities regulated by that state. In certain states outside California, Point Loma Nazarene University is not authorized to enroll online (distance education) students. If a student moves to another state after admission to the program and/or enrollment in an online course, continuation within the program and/or course will depend on whether Point Loma Nazarene University is authorized to offer distance education courses in that state. It is the student's responsibility to notify the institution of any change in his or her physical location. Refer to the map on [State Authorization](#) to view which states allow online (distance education) outside of California.

PLNU COPYRIGHT POLICY

Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the class may violate the law.

PLNU Recording Notification

In order to enhance the learning experience, please be advised that this course may be recorded by the professor for educational purposes, and access to these recordings will be limited to enrolled students and authorized personnel.

Note that all recordings are subject to copyright protection. Any unauthorized distribution or publication of these recordings without written approval from the University (refer to the Dean) is strictly prohibited.

PLNU ACADEMIC HONESTY POLICY

Students should demonstrate academic honesty by doing original work and by giving appropriate credit to the ideas of others. Academic dishonesty is the act of presenting information, ideas, and/or concepts as one's own when in reality they are the results of another person's creativity and effort. A faculty member who believes a situation involving academic dishonesty has been detected may assign a failing grade for that assignment or examination, or, depending on the seriousness of the offense, for the course. For all student appeals, faculty and students should follow the procedures outlined in the University Catalog. See [Graduate Academic and General Policies](#) for definitions of kinds of academic dishonesty and for further policy information.

During the first week of class, you will be asked to submit an Academic Honesty Verification Statement. Submitting the statement is a requirement of this course. By submitting the Academic Honesty Verification Statement, you will be verifying all assignments completed in this course were completed by you. Carefully review the Academic Honesty Statement below.

Statement: "In submitting this form, I am verifying all the assignments in this course will be completed by me and will be my own work."

PLNU ACADEMIC ACCOMMODATIONS POLICY

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities in accordance with the Americans with Disabilities Act (ADA). Students with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center (EAC@pointloma.edu or 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will work with the student to create an Accommodation Plan (AP) that outlines allowed accommodations. The EAC makes accommodations available to professors at the student's request.

PLNU highly recommends that students speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course. Accommodations are not retroactive so clarifying with the professor at the outset is one of the best ways to promote positive academic outcomes.

Students who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. It is the student's responsibility to make the first contact with the EAC. Students cannot assume that because they had accommodations in the past, their eligibility at PLNU is automatic. All determinations at PLNU must go through the EAC process. This is to protect the privacy of students with disabilities who may not want to disclose this information and are not asking for any special accommodations.

COURSE MODALITY DEFINITIONS

1. Online Courses: These are courses with class meetings where all instruction and interaction is fully online.
 - a. Synchronous Courses: At least one class meeting takes place at a designated time.
 - b. Asynchronous Courses: All class meetings are asynchronous.
2. Hybrid Courses: These are courses with class meetings that take place both in the classroom and online synchronously and/or asynchronously.
3. In-Person Courses: These are courses that meet in person with the instructor and students in a physical classroom setting. With approval by the area dean, this may include up to 25% of qualified class interactions through a Learning Management System (such as Canvas).

PLNU ATTENDANCE AND PARTICIPATION POLICY

Online Asynchronous Attendance/Participation Definition

Students taking online courses with no specific scheduled meeting times are expected to actively engage throughout each week of the course. Attendance is defined as participating in an academic activity within the online classroom which includes, but is not limited to:

- Engaging in an online discussion
- Submitting an assignment
- Taking an exam
- Participating in online labs
- Initiating contact with faculty member within the learning management system to discuss course content

Note: Logging into the course does not qualify as participation and will not be counted as meeting the attendance requirement.

USE OF TECHNOLOGY

In order to be successful in the online or hybrid environment, you'll need to meet the minimum technology and system requirements; please refer to the [Technology and System Requirements](#) information. Additionally, students are required to have headphone speakers, microphone, or webcams compatible with their computer available to use. Please note that any course with online proctored exams requires a computer with a camera (tablets are not compatible) to complete exams online.

Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

FINAL EXAMINATION POLICY

Successful completion of this class requires taking the final examination **on its scheduled day**. No requests for early examinations or alternative days will be approved.

COURSE SCHEDULE AND ASSIGNMENTS

Schedule Changes: The information in this syllabus is subject to change. I will announce changes on Canvas early enough to give you time to meet assignments, etc. It is your responsibility to maintain your schedule and make changes as necessary. **Check your PLNU e-mail and Canvas daily.**

WEEK	COURSE CONTENT	ASSIGNMENTS	DUE DATE
Week 1 May 12-May 18	1. <i>Federal Tax Planning</i> Chapters 1 & 2	1. Read <i>Federal Tax Planning</i> Chapters 1 & 2 2. Complete Initial Discussion for Week 1 3. Complete <i>Federal Tax Planning</i> Homework for Chapters 1 & 2 4. Complete <i>Federal Tax Planning</i> Chapters 1 & 2 Quiz 5. Peer Response for Week 1 Discussion Board	5/13 5/15 5/18 5/18 5/18
Week 2 May 19-May 25	1. <i>Federal Tax Planning</i> Chapters 3 & 4	1. Read <i>Federal Tax Planning</i> Chapters 3 & 4 2. Complete Initial Discussion for Week 2 3. Complete <i>Federal Tax Planning</i> Homework for Chapters 3 & 4 4. Complete <i>Federal Tax Planning</i> Chapters 3 & 4 Quiz 5. Peer Response for Week 2 Discussion Board	5/20 5/22 5/25 5/25 5/25
Week 3 May 26-June 1	1. <i>Federal Tax Planning</i> Chapter 5 2. Case Brief #1	1. Read <i>Federal Tax Planning</i> Chapter 5 2. Complete Initial Discussion for Week 3 3. Complete <i>Federal Tax Planning</i> Homework for Chapter 5 4. Complete <i>Federal Tax Planning</i> Chapter 5 Quiz 5. Complete Case Brief #1 6. Peer Response for Week 3 Discussion Board	5/27 5/29 6/1 6/1 6/1 6/1
Week 4 June 2- June 8	1. <i>Federal Tax Planning</i> Chapters 6 & 7	1. Read <i>Federal Tax Planning</i> Chapters 6 & 7 2. Complete Initial Discussion for Week 4 3. Complete <i>Federal Tax Planning</i> Homework for Chapters 6 & 7 4. Complete <i>Federal Tax Planning</i> Chapters 6 & 7 Quiz	6/3 6/5 6/8 6/8 6/8

		5. Peer Response for Week 4 Discussion Board	
Week 5 June 9-June 15	1. <i>Federal Tax Planning</i> Chapters 8 & 9	1. Read <i>Federal Tax Planning</i> Chapters 8 & 9 2. Complete Initial Discussion for Week 5 3. Complete <i>Federal Tax Planning</i> Homework for Chapters 8 & 9 4. Complete <i>Federal Tax Planning</i> Chapters 8 & 9 Quiz 5. Peer Response for Week 5 Discussion Board	6/10 6/12 6/15 6/15 6/15
Week 6 June 16-June 22	1. <i>Federal Tax Planning</i> Chapter 10 2. Case #2	1. Read <i>Federal Tax Planning</i> Chapter 10 2. Complete Initial Discussion for Week 6 3. Complete <i>Federal Tax Planning</i> Homework for Chapter 10 4. Complete <i>Federal Tax Planning</i> Chapter 10 Quiz 5. Complete Case #2 6. Peer Response for Week 6 Discussion Board	6/17 6/19 6/22 6/22 6/22 6/22
Week 7 June 23-June 29	1. <i>Federal Tax Planning</i> Chapters 11 & 12	1. Read <i>Federal Tax Planning</i> Chapters 11 & 12 2. Complete Initial Discussion for Week 7 3. Complete <i>Federal Tax Planning</i> Homework for Chapters 11 & 12 4. Complete <i>Federal Tax Planning</i> Chapters 11 & 12 Quiz 5. Peer Response for Week 7 Discussion Board	6/24 6/26 6/29 6/29 6/29
Week 8 June 30-July 6	1. <i>Federal Tax Planning</i> Chapter 13 2. Research Paper	1. Read <i>Federal Tax Planning</i> Chapter 13 2. Complete Initial Discussion for Week 8 3. Complete <i>Federal Tax Planning</i> Homework for Chapter 13 4. Complete <i>Federal Tax Planning</i> Chapter 13 Quiz 5. Complete Research Paper 6. Peer Response for Week 8 Discussion Board	7/1 7/3 7/6 7/6 7/6 7/6