



Course Syllabus

ACCT 325 - Federal Tax Research I

The session begins on the 1st day of the enrollment month and ends on the last day of the 6th month.

Instructor Information

Instructor Name: Richard Barrett LLM, JD, MA Accounting CPA

UIU Faculty Email: barrettr@uiu.edu

Telephone Number: 5153147278

Office Location: Online

Availability: Mondays 7-10 pm ET

Course Description

Semester Credits: 3 credits

Catalog Course Description: Delve into the fundamentals of tax research, focusing on understanding tax law structure and methodology. In this course, you'll develop proficiency in identifying tax issues, researching authoritative sources, and effectively communicating your findings.

Prerequisites: ACCT 201 and 202

Course Fee: None

Credit Hour Policy: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour

Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see UIU's Policy Guidelines for Instructional Time Expectations: [UIU Policies](#).

Required Textbooks South-Western Federal Taxation 2026: Individual Income Taxes 49th Edition | Copyright 2026 | by James C. Young, Annette Nellen, Mark Persellin, Sharon Lassar, Andrew D. Cuccia, Brad Cripe

Course Outcomes

- Develop proficiency and competence with the broad range of tax research materials that are available.
- Increase ability to identify complex tax issues and analyze them by evaluating sources of authority and applying them to specific facts.
- Improve analytical skills through written presentations of research results.
- Improve written communication skills.

General Education Assessment

Upper Iowa University is committed to ensuring that all undergraduate students participating in its general education program receive a broad education, while gaining essential professional skills across multiple disciplines. The Peacock Professional Experience provides nine learning outcomes, each of which articulates a specific skill students should gain, and are supported by knowledge provided by the courses students choose to take within the guidelines of the program. The outcome assessed in this course is the last outcome listed under Course Outcomes.

Course Requirements and Grading Criteria

Activity	Points
Quiz (2 x 100 points each)	200

Reflection Assignments (8 x 25 points each)	200
Tax Research Problems (8 x 100 points each)	800
Total	1200

Grading Scale

Letter Grade	Points / Percentage
A	
A- (minus)	
B+	
B	
B- (minus)	
C+	
C	
C- (minus)	
D+	
D	
D- (minus)	
F	

Grades and Feedback

All graded work available must be posted in the uiuLearn Gradebook by Sunday at 11:59pm (CT) one week prior to the course drop date, as well as posted by Sunday at 11:59 pm prior to the final week.

Turnitin

Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty.

Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

Extension Policy

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines
AND
- All course units and exams are not completed and submitted OR
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can re-enroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

Course Schedule

Module 1

Topic	Understanding and Working with Federal Tax Law
Activities	Read chapters 1 and 2, Intro to tax research quiz, How to write a tax memo quiz
Assignments	Reflection assignment and Tax Research Problem

Module 2

Topic	Gross Income: Concepts and Inclusions
Activities	Read Chapter 4
Assignments	Reflection assignment and Tax Research Problem

Module 3

Topic	Deductions and Losses: In General
Activities	Reach chapter 6
Assignments	Reflection assignment and Tax Research Problem

Module 4

Topic	Deductions: Employee and Self-Employed Related Expenses
Activities	Read chapter 9
Assignments	Reflection assignment and Tax Research Problem

Module 5

Topic	Investor Losses
Activities	Read chapter 11
Assignments	Reflection assignment and Tax Research Problem

Module 6

Topic	Property Transactions
Activities	Read chapter 17
Assignments	Reflection assignment and Tax Research Problem

Module 7

Topic	Accounting Periods and Methods
Activities	Read chapter 18

Assignments	Reflection assignment and Tax Research Problem
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Module 8

Topic	Corporations and Partnerships
Activities	Read chapter 20
Assignments	Reflection assignment and Tax Research Problem

Course Expectations

Email

Upper Iowa University employees and students are issued a UIU email account (doej@uiu.edu). University email communications will only be sent to UIU email address. Faculty and staff are not obligated to respond to students using non-UIU email accounts.

Technology Requirements

Late Work

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student

Responsibility in the [Student Handbook](#). Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Students who have registered for this course through our partnership are required to follow the withdrawal policy outlined on the partnership website. Please refer to the partnership site for official withdrawal procedures and deadlines.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro-rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financialaid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of

Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.