

Accounting
Course Number: 22:010:620
Course Title: State & Local Taxation

COURSE DESCRIPTION

We will engage in an extensive review of State and Local taxation in this course. Many students have a knowledge of federal tax issues, but they lack an understanding of many State and local taxes that are imposed. The purpose of this class is to familiarize the students with all of the basic components of state and local tax. This class will cover personal income, corporate income, sales & use, and property taxes. There will be reading assignments each week, and we will review the assignments in class and go over forms. Class participation is essential. Grading will be based on a midterm and final exam. In lieu of the midterm exam, students can choose to write a paper on a state tax topic discussed in class. The midterm counts for 40% of your grade, and the final counts for 60%. Completing your weekly assignments and class participation will also affect your grade.

- It is essential for every tax practitioner to take this course. With the most recent federal tax reform, federal tax rates are lower, and state and local taxes are a greater portion of each company's overall tax burden. By taking this course, students will have a basic knowledge of State and Local tax issues if presented with a tax question, and they will be able to recognize state and local tax issues when dealing with their clients.

COURSE MATERIALS

The textbook for this class is State and Local Taxation, Eleventh edition, by Hellerstein. (ISBN #978- 1-64242-256-6) The publisher is WEST. This text will prove essential in understanding all of the different issues relating to state taxes.

There will also be additional handouts as well as assignments of additional cases. Please check Canvas and your official Rutgers email account regularly for updates, assignments, and schedule changes.

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):

1. Communication Skills. Due to the interaction in this course, students completing this course will be able to communicate more effectively.

Students will demonstrate:

- a. Students will be able to better communicate information in a clear concise manner.
- b. Students will be able to communicate relatively complex ideas in a more understandable manner.
- c. Students will be able to conduct tax research and convey appropriate cites in order to substantiate their conclusions.

2. Taxation Knowledge. Students completing this course will be able to demonstrate a more in-depth knowledge of State and Local taxation.

Students will demonstrate:

- a. Students will be able to understand basic State and Local taxation concepts.
- b. Students will be able to analyze state and local tax issues.

3. Critical Thinking Skills. Students completing this course will be able to better understand and solve complex tax problems and provide solutions to improve current business practice.

Students will demonstrate:

- a. Students will be able to identify problems in a situation.
- b. Students will be able to find innovative solutions.

Students develop these skills and knowledge through the following course activities and assignments:

Completing the homework assignments; Working together with other students; Going over tax forms; Participating in class discussions.

PREREQUISITES

Although there are no formal prerequisites for this course, a basic knowledge of taxation is required. It is highly recommended that students take federal individual income tax before taking this course. Without a basic tax knowledge of federal income tax, students may have difficulty understanding some of the tax topics discussed in the course.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

ATTENDANCE AND PREPARATION POLICY

I expect to attend all class sessions. If I am to be absent, I will send you notice via email and Canvas as far in advance as possible. If you are to be absent, there is no need to notify me, unless your absences are extensive. Note that all classes will be recorded.

Each class will begin timely.

Expect me to remain for the entirety of each class session.

Expect me to prepare properly for each class session. Please do the same. Complete all background reading and assignments. You cannot learn if you are not prepared.

Expect me to participate fully in each class session. I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention.

CLASSROOM CONDUCT

Although class will be remote, students are expected to act in a professional manner in class at all times. Please refrain from the following: cell phones, bathroom breaks, food & drink, side conversations, sleeping, etc.

EXAM DATES AND POLICIES

The midterm exam will be sometime in (). The final exam will be on the last day of class. Your grade will be based on your performance on the midterm and final. Should you choose to do a paper instead, the topic should be discussed with me in advance. You can pick any state tax topic that we cover in class. The paper should be a minimum of 4 typed pages, with proper footnotes, and you need to meet with me regularly to discuss your progress on the paper. The paper is due by (). You can either hand deliver your papers to me or email them to (). You need to decide before the midterm whether you will be taking the midterm or writing a paper. Class participation is highly encouraged. You can improve your grade through class participation.

GRADING POLICY

Course grades are determined as follows:

60% of your grade will be based on the final exam and 40% will be based on the midterm (or paper).

Extra credit: I strongly encourage class participation. All students who assist in class, and participate, will be given extra credit.

If you choose to write a paper instead of taking the midterm exam, I can discuss general questions about your papers with you in advance of their submission, but under no circumstances will a paper be reviewed and graded twice- Once your papers are submitted to me, you cannot ask for comments, get them back, and resubmit them.

Note that your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error I made and provide supporting documentation. If I have made an error, I will gladly correct it. But I will adjust grades only if I have made an error. I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals.

COURSE SCHEDULE

The topics discussed in each class will be as follows (Note that the below schedule may change slightly due to cancellation of class or some other unforeseeable circumstances):

1. Introduction to course, Students introduce themselves and discuss their previous tax experience
2. Personal Income taxes (Residence, Domicile, Taxation of Residents and Nonresidents)
Pages 373-438
3. Please print out or save to your computer the following returns (NY-IT 201 (including schedule IT-112R) and IT-203 (Resident and non-resident returns and resident credit): NJ-NJ 1040 (Schedules A, B, and C) and NJ 1040NR (Resident and nonresident returns)
4. Jurisdiction to Tax/Constitutional Issues
Pages 25-74 (Wayfair)
5. Public Law 86-272
Pages 75-98
6. Corporate Income and Franchise taxes
Unitary Business Principle
Allocation and Apportionment

UDIPTA and Other Apportionment Issues

Pages 439-658
7. Please print out/save NJ-CBT-100 form as well as the NY CT-3 form (Corporate tax forms with instructions)
Please also review CT-3A (NY Combined return)

8. MIDTERM—The midterm will be take home with open book and open notes. You will be given twenty four hours to take the exam. It will be in essay format.
9. Sales Tax
Nature of the Tax
Pages 659-717
Please bring to class New Jersey S&U-4 Publication (Sales tax Guide)
10. Sales tax exclusions and exemptions
Pages 717-755
Please bring to class NJ forms ST-3, ST-4, and ST-8 (Exemption forms)
11. Other Sales tax Issues and Services/Use taxes
Pages 755--886
12. Property taxes
Pages 887-1017
13. Other state and Local taxes
14. Course review and preparation for final exam
15. FINAL EXAM—The final exam will be take home and open book and open notes. It will consist of essay questions. You will be given 24 hours to submit the final exam. The final exam will be cumulative and cover all topics discussed during the semester

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek **religious accommodations**, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of **gender or sex-based discrimination or harassment**, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]