

# State and Local Taxation Course Syllabus

**Instructor:** Carlton Huntley, Esq.

**Email:** carlton.huntley@frazierdeeter.com

**Class Time and Location:** Fridays 1:00-5:30pm

**Course Description:** The goal of this course is to introduce the multitude of taxes levied by State and Local Governments with particular emphasis on Sales and Use Tax. This course explores practical approaches, tools and techniques used by State and Local Tax practitioners to provide effective consultation and tax planning. Topics included are: Overview of State Taxation, Sales & Use Tax Considerations, Income Tax Considerations, Employment Taxes, Credits & Incentives, and State and Local Due Diligence Reporting.

## Course Objectives

- Introduce students to the different areas of State and Local Taxation.
- Introduce students to the various issues that arise in determining sales and income tax liability.
- Introduce students to different practical approaches to designing projects related to spotting and resolving SALT issues.
- Introduce students to State and Local Tax issues related to Mergers & Acquisition.

## Required Texts

- State and Local Taxation: Principles and Planning – 3<sup>rd</sup> edition

ISBN: 9781604270952

- US Master Sales and Use Tax Guide (2019)

ISBN: 9780808051725

## Course Schedule

**\*\*Schedule is subject to change\*\***

### **Unit 1: Introduction and Overview of State and Local Taxation**

January 17<sup>th</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 3-29

### **Unit 2: Sales Tax & Use Tax: Overview, Taxability & Practical Approaches**

January 31<sup>st</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 109-138

February 7<sup>th</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 138-147 & 245-269

**Unit 3: Income Tax: Overview & Practical Approaches**

February 21<sup>st</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 55-71 & 87-95

**Unit 4: State and Local Tax Issues: Due Diligence Projects**

March 13<sup>th</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 181-207

**Unit 5: State and Local Tax: Employee Withholding & Credits & Incentives**

April 3<sup>rd</sup>

*Reading Assignment:* State and Local Taxation: Principles and Planning 3<sup>rd</sup> Edition-Pgs. 171-177 & 219-244

**Assignments**

**Take Home Exam** **90%**

**Participation** **10%**

**Grading Scale**

A 93-100	C 76-74
A- 92-90	C- 73-70
B+ 89-87	D+ 69-67
B 86-84	D 66-64
B- 83-80	D- 63-60
C+79-77	F Below 60

**Course Policies**

*Communication*

The best way to get in contact with is via email. Please allow at least 24 hours for me to respond to any inquiries. If I do not respond within 24 hours, please send a follow-up email.

## *Attendance*

Consistent attendance is required. You are allowed two unexcused absence in this class. The second unexcused absence and each subsequent absence will result in an automatic grade deduction by one letter grade. Excused absences, such as university sponsored events, religious holidays, medical issues with documentation, and dean's excuses do not count towards the unexcused absences. All excused absences require documentation. In the event of any absence, it is your responsibility to find out any notes, assignments or syllabus changes you missed. Please contact one of your fellow classmates to find out what you missed in class. Additionally, being more than fifteen minutes late without proper notification will result in an unexcused absence.

## **Classroom Preparation**

It is anticipated that you will spend approximately 2 hours out of class reading and/or preparing for in class assignments for every 1 hour in class.

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. State and Local Tax has 2 "classroom hours" of in-class instruction each week, requiring at least 4 hours of preparation outside of class. Accordingly, you will have about 30-35 pages of reading each week. Since the course includes statutory and regulatory excerpts that require careful reading, as well as discussion problems that require thoughtful advance written preparation, you should spend at least one hour on every 8-12 pages of reading.

## **Accommodations Policy**

In compliance with University of Florida policy and equal access laws, I am available to discuss appropriate academic accommodations that you may require as a student with a disability. Requests for academic accommodations need to be made during the first two weeks of the semester, except for unusual circumstances, so arrangements can be made. Students must register with the Office of the Dean of the College for disability verification and for determination of reasonable academic accommodations.

## **Academic Integrity**

All submitted work must be your own and be properly cited. Be sure to talk to me about any questions you may have with regard to plagiarism, academic honesty and proper citation methods.

In order to maintain the scholarly standards of the program, and, equally important, the personal ethical standards of our students, it is essential that written assignments be a student's own work, just as is expected in examinations and class participation. A student who commits academic dishonesty is subject to a range of penalties, including suspension or expulsion.

