

ACCT6356 - Tax Research

[ACCT 6356](#) Tax Research (3 semester hours) Identification and evaluation of legal authorities applicable to tax issues for individual and business taxpayers are studied. Application of research in tax planning and administrative procedures in a tax practice, emphasizing the structure of the Internal Revenue Service and its impact on a tax practitioner. Prerequisite: [ACCT 6350](#) or [ACCT 6351](#) or equivalent. (3-0) Y