**Minutes of Tax Subcommittee**

**December 2, 2020**

**1:30 p.m. to 2:35 p.m.**

Subject: Law School and School of Accountancy tax-related courses and the possibility of coordination

Attendees: Shirley Daniel, Michael Dell, Nickolas Mirkay, Thomas Pearson and Hamid Pourjalali

Main discussion:

Daniel provided a background on how Law School and the School of Accountancy (SOA) could cover tax courses. She had previously sent SOA Tax course syllabi to Professor Mirkay. Daniel and Pearson emphasized planned changes in the 2024 CPA exam.

Mirkay, currently the only full-time law school faculty teaching tax classes, provided a background on the tax topics he covers (Taxation of Business Entities, State and Local Taxation, Estate and Gift Taxes and Corporate Income   
Tax.)

Pearson discussed previous students from the Law School who took his class and those from the SOA who took courses from Law School. Daniel and Pearson indicated that because of tuition differences and allocation of the tuition revenues, the cross-listing or double listing of courses has become less prevalent.

Dell and Mirkay suggested that federal income tax coverage is similar between the Law School and the SOA. Mirkay's last federal income tax evening class had about 40 students. Mirkay also teaches Trust and Estate regularly in the evening.

Mirkay, with 1/3rd of his professional experience in state and local tax, also teaches State and Local (multijurisdictional) taxation. His last offering attracted 22 law students.  In response to differences in grading between the Law School and the SOA, Mirkay indicated that he did not have a specific grading curve for his class.

However, grading may be an issue if accounting and law courses are co-listed.

Overall suggestions:

Dell suggested that Multijurisdictional taxation (State and local taxation), Corp & Partnership, can be offered for both Law school and the SOA students.

Mirkay indicated that he would be meeting with the Law School Dean and will share the possibility of providing SOA's tax classes for Law School students and vice versa. He agreed that Mr. Lucas Love (a graduate of the SOA and Law School) was a good addition for offering tax-related courses and suggested that recent law graduate Ms. Chiu who also has a CPA, can be another good addition to the faculty available to teach tax classes.

Ideas about how to achieve more coordinated and joint tax course offerings:

Co-listing of courses

Offering classes as a topic course in different units (for example ACC 690).

Begin by coordinating on one or two classes.

Clarify any problems relating to accepting courses in different colleges (Law and Business) towards students' degree requirements.

Mirkay will join the tax curriculum committee (Dell, Kawafuchi, Love, Pearson, and Woollen), and the tax Committee will continue to work on these objectives.

Mirkay will send his tax course syllabi to faculty of the SOA.

The Meeting adjourned at 2:35 p.m.