



Module Nine Small Group Discussion Guidelines and Rubric

Overview: When an individual dies, their tax obligations do not cease but instead pass on to the estate. In addition to filing an individual income tax for the decedent for income earned up through the date of death, the administrator of the estate must also file income tax returns to report the income earned by the estate during the estate administration period. Finally, if the value of the estate exceeds a certain amount, an estate tax may also be owed. However, as is the case with other forms of taxation, careful tax planning can reduce the amount owed. In this group discussion activity, you will address one of three considerations below, as assigned by your instructor, related to estate tax planning for Andy, one of the clients in the final project scenario.

Prompt: After you are assigned a group and a tax consideration by your instructor, create a discussion post that fully addresses **one** of the three following estate tax planning considerations for Andy from the final project scenario:

- The amount of estate tax attributable to Andy's ownership interest (Assume that, because of the value of other assets owned by Andy and his wife, 100% of the value of Andy's Tai-Ga ownership interest will be taxable, and that Andy and his wife own the Tai-Ga interest jointly.)
- A recommendation for methods to reduce the taxable value of the estate
- A recommendation for methods to structure payment of the estate tax due after Andy passes away (Assume that any payment by the purchaser of Andy's ownership interest in Tai-Ga will be made in equal annual payments at an 8% interest rate over a period of 10 years.)

Specifically, the following **critical elements** must be addressed:

- Provide a thorough, accurate, and appropriate **analysis** of all of the factors related to your assigned consideration.
- Explain how relevant **tax law and regulation** apply to your consideration.
- Justify your conclusion using credible, relevant, and scholarly resources as **supporting evidence**.

Requirements for Small Group Discussion Assignment

Students are required to post one initial post and to follow up with at least two response posts.

For your initial post (1), you must do the following:

- Compose a post of three or more paragraphs to adequately cover the topic.
- Complete the post by Thursday at 11:59 p.m. of your local time zone.
- Take into consideration material such as course content and other discussions from previous modules, when appropriate.

For your response posts (2), you must do the following:

- **Ask any questions you have about your classmates' posts.**
- **This is a team effort, so reply as soon as possible to the other classmates in your group if they ask any questions about your post.**

Critical Elements	Proficient (100%)	Needs Improvement (75%)	Not Evident (0%)	Value
Analysis	Provides a thorough, accurate, and appropriate analysis of all the factors related to the assigned estate tax consideration	Provides an analysis of factors related to the assigned estate tax consideration, but analysis is inaccurate, inappropriate, or incomplete	Does not provide an analysis of factors related to the estate tax consideration	30
Tax Law and Regulation	Gives a thorough and accurate explanation of how relevant tax law and regulations apply to the assigned estate tax consideration	Gives an explanation of how relevant tax law applies to the assigned estate tax consideration, but explanation is inaccurate or incomplete	Does not give an explanation of how relevant tax law and regulations apply to the assigned estate tax consideration	30
Supporting Evidence	Justifies conclusions with relevant, credible, and authoritative resources as evidence	Justifies conclusions with evidence, but resources are not credible, not relevant, or not scholarly in nature	Does not justify conclusions with resources	30
Articulation of Response	Submission has no major errors related to citations, grammar, spelling, syntax, or organization	Submission has major errors related to citations, grammar, spelling, syntax, or organization that negatively impact readability and articulation of main ideas	Submission has critical errors related to citations, grammar, spelling, syntax, or organization that prevent understanding of ideas	10
Total				100%