Southern New Hampshire University

TAX 670 Module Four Short Paper Guidelines and Rubric

Overview: For this assignment you will read an article and write a short paper.

Prompt: Read First Look at the Tax Cuts and Jobs Act of 2017 and write a short paper about how the changes in presidential and congressional leadership cause changes to the tax code. Do you agree or disagree with the changes to the deductibility of interest and changes in expenditures of capital assets? How do you think this will affect certain industries that borrow quite a bit, such as banks and financial institutions? Reference the current tax code sections that will be affected by these potential changes.

In your paper, address these **critical elements**:

- **Identify sources** for evaluating the appropriate tax situation.
- **Document research** performed to determine which code sections will be affected by the tax changes.
- **Apply research** to deductibility of corporate tax debt and argue whether you agree or disagree with the changes.
- **Document findings and analyze** the effects on industries that borrow significant amounts of money.

Rubric

Guidelines for Submission: Your paper must be submitted as a 2- to 3-page Microsoft Word document with double spacing, 12-point Times New Roman font, one-inch margins, and at least three sources cited in APA format.

Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Identify Sources	Meets “Proficient” criteria and shows keen insight into finding appropriate sources	Identifies sources for evaluating appropriate tax situation	Identifies sources for evaluating appropriate tax situation, but sources are not all relevant or not cited	Does not identify sources for evaluating appropriate tax situation	20
Document Research	Meets “Proficient” criteria and description demonstrates masterfully applied tax research	Documents research performed to determine which code sections will be affected by the tax changes	Documents research performed to determine which code sections will be affected by the tax changes, but refers to incorrect sources	Does not document research to determine which code sections will be affected by the tax changes	20
Apply Research	Meets “Proficient” criteria and research results are expertly applied	Applies research to deductibility of corporate tax debt and argues whether student agrees or disagrees with the changes	Applies research to deductibility of corporate tax debt and argues whether student agrees or disagrees with the changes, but draws unsupported conclusions from research	Does not apply research to deductibility of corporate tax debt or argue whether student agrees or disagrees with the changes	25

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Critical Elements	Exemplary (100%)	Proficient (90%)	Needs Improvement (70%)	Not Evident (0%)	Value
Document Findings and Analyze	Meets “Proficient” criteria, and memorandum shows complex grasp of communicating tax situation	Documents findings and analyzes the effects on industries that borrow significant amounts	Documents findings and analyzes the effects on industries that borrow significant amounts but does not support findings with accurate research	Does not document findings and analyze the effects on industries that borrow significant amounts	25
Articulation of Response	Submission is free of errors related to citations, grammar, spelling, syntax, and organization and is presented in a professional and easy-to-read format	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%**