

Southern New Hampshire University
TAX 670 Module Two Short Paper Guidelines and Rubric

Overview: In this short paper, you will consider a tax inversion scenario and write a memo explaining the pros or cons related to the scenario based on tax research.

Prompt: Read [Tax Strategy and Corporate Reputation](#). Imagine your client would like to complete a tax inversion, acquiring a foreign company in Switzerland and moving the domicile of the combined company overseas. Your client believes that this will save him or her quite a bit of money in taxes as the corporate tax rate in Switzerland is 5%. Write a memo explaining why this would or would not be a good idea. Keep in mind the document linked above. Also, provide examples of tax inversions that have occurred in the past couple of years and whether they were achieved or not.

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

- **Identify sources** for evaluating the appropriate tax situation.
- **Document research** performed to determine if tax inversion is advisable in this scenario.
- **Apply research** to tax inversion and determine best course of action.
- **Document findings and advice** in a memorandum to the client. Include supporting details and examples.

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 if tax inversion applies to the scenario	Documents research performed to determine if tax inversion applies to the scenario but refers to incorrect sources	Does not document research to determine if tax inversion applies to the scenario	20
Apply Research	Meets “Proficient” criteria and research results are expertly applied	Applies research to specific fact patterns and determines recommendation to client	Applies research to specific fact patterns and determines recommendation to client, but draws incorrect conclusions from research	Does not apply research to specific fact patterns and determine recommendation to client	20

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Document Findings and Advice	Meets “Proficient” criteria and memorandum shows complex grasp of communicating tax situation	Documents findings in a memorandum to client	Documents findings in a memorandum to client but does not support findings with accurate research	Does not document findings in a memorandum to client	20
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	20
Total					100%