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Tax Research class attends U.S. Supreme Court hearing

DECEMBER 19, 2007

Georgia Southern University students in the College of Business Administration's tax research class recently attended oral arguments for a tax case at the U.S. Supreme Court in Washington, D.C. Cheryl Metrejean, assistant professor of accounting, and Jill Lockwood, professor of accounting, accompanied the group and provided instruction.

Students who participated all accounting majors included Marqukia Barnes of Sandersville, Diane Roberts of Statesboro, and Warren (Trae) Marchant of Tifton.

The group heard arguments in *Knight v. Commissioner*, a case that involved how trusts should deduct investment advice fees. The taxpayer argued these expenses should be fully deductible, while the Internal Revenue Service argued they are only partially deductible. A decision is expected sometime in the spring 2008.

In addition to exploring the Supreme Court Building, a member of Sen. Johnny Isakson's staff gave the group to a guided tour of the Capitol. They also visited the Washington Monument, the Lincoln Memorial, the World War II Memorial, and Arlington National Cemetery.

Metrejean expressed gratitude for the generous support of the trip's sponsors, who are members of the School of Accountancy Advisory Council: Phil Moore, with Porter Keadle Moore LLP; Billy Hickman with Dabbs, Hickman, Hill & Cannon LLC; Jim Creamer with Draffin & Tucker LLP; Charles Martin with Moore Stephens Tiller, LLC; John Lucht with Smith and Howard; and Greg Morgan with Mauldin & Jenkins LLC.