

UNIVERSITY OF BALTIMORE
SPRING 2015

Course: Tax Research
LAW 956.491/LAWT 956.512/TAXA 650.185

Instructor: John B. Snyder, III
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Days/Time: Wednesdays, 6:15-9 p.m.

Location: TBA

FIRST ASSIGNMENT

January 12 – Introduction to Tax Research

Read: *Federal Tax Research*, Chapter 11; *The Bluebook* (skim)

Course Description (from the course catalogue):

Research and writing projects on federal tax subjects with analysis and instruction in tax research techniques, materials, and methodology. Students are required to prepare legal memoranda.

Course Materials:

The following materials are required:

- a. William A. Raabe, Gerald E. Whittenburg, and Debra L. Sanders, *Federal Tax Research*, 10th edition
- b. *The Bluebook: A Uniform System of Citation*
- c. Access to online and print sources used throughout the course. Specific sources are discussed in your textbook. Additionally, we will be using TWEN for this class; please inform me if you do not have access to Westlaw.

Course Objectives and Outcomes:

This course will introduce you to the sources used to research tax law and provide you with grounding in tax research methodology. Further, you will practice communicating the results of your research effectively, through analytical and persuasive writing assignments. Finally, the course will provide you with some understanding of the practical aspects and challenges of tax practice.

Grades:

Grades will be based on your performance in the following areas:

1. Presentation paper (25%). This scholarly paper should be approximately 20-25 pages in length and develop a thesis in an area of tax law or tax practice of your choice. Please prepare and submit a topic and thesis to me for approval no later than class time on February 18, 2015.
2. Presentation of the presentation paper (15%). During the last weeks of class, you will give a brief presentation of your paper.
3. Writing exercise #1 (20%). For this writing exercise, you will prepare and submit a written memorandum on a tax planning issue. Further details of the exercise will be provided later in the course.
4. Writing exercise #2 (20%). For this writing exercise, you will prepare and submit a written memorandum on a tax controversy issue. Further details of the exercise will be provided later in the course.
5. Weekly research problems (10%). For each class, you are required to submit an answer to one or more of the "Research Cases" for that week's reading contained in your textbook. These answers should be written in narrative form, including citations, and will probably require about 1-2 pages of discussion, depending on the complexity of the issue. Answers should be submitted to me via e-mail no later than 24 hours before class time.
6. Class participation (10%). The quality of the seminar depends primarily on you, the students. I encourage you to participate fully and meaningfully. Note that the class participation portion of your grade will suffer if you do not attend class regularly.

Assignments/Participation:

You are expected to complete all reading, writing, and research assignments and to consistently participate in class discussion in order to demonstrate that you have read and reflected on the issues raised in the assignments. It is also important that you turn in your writing assignments **on time**. Turning in assignments late will affect your grade.

Learning to communicate complex concepts in writing is critical to this course. Written assignments should be submitted in electronic form, though you may find it helpful to bring a printed copy to class. They should observe the rules of spelling and grammar and communicate your conclusions and ideas coherently. Remember to cite your sources and use proper Bluebook citation form. (J.D. and LL.M. students may, at their option, use proper ALWD citation forms instead.) **You should be prepared to discuss your written work, particularly the weekly research problems, in class.**

Attendance:

Class attendance is a primary obligation of each J.D. student, whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A J.D. student who exceeds the maximum allowable absences may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D.

students who are forced to withdraw for exceeding the allowed absences should receive a grade of WA (withdrawal due to excessive absences), unless the faculty member believes that a grade of WF is warranted. In this course, J.D. students are allowed a maximum of two absences. Attendance will be taken at the beginning of each class.

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.

Course Web Page:

This course has a TWEN webpage that links to this syllabus, announcements, the class assignments, and other class materials. You are responsible for self-enrolling in the web course, and you should check the web course regularly.

Computers

Students may use laptop computers for class related purposes.

Class Cancellation

If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web page or call the University's Snow Closing Line at (410) 837-4201. If the University is not closed, students should presume that classes are running on the normal schedule.

Academic Integrity:

Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another's book or study materials without consent; unapproved multiple submissions; material misrepresentation of one's academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports.

Disability Policy

If you are a student with a documented disability who requires an academic accommodation, please contact Leslie Metzger, Director for Student Support in the Office of Academic Affairs at 410-516-5623 or via email at lmetzger@ubalt.edu.

ASSIGNMENTS

The research problems listed are subject to change. Updated versions of this syllabus will be posted on the course's TWEN site.

1. January 14 – Introduction to Tax Research

Read: *Federal Tax Research*, Chapter 11; *The Bluebook* (skim)

2. January 21 – Overview of Tax Practice; Research Methodology

Read: *Federal Tax Research*, Chapters 1, 2, and 10

Research Problems: *Federal Tax Research*, Chapter 1, number 86; Chapter 2, numbers 72 and 73

3. **January 28** – Tax Legislation

Read: *Federal Tax Research*, Chapter 3

Research Problems: *Federal Tax Research*, Chapter 3, numbers 54, 85, and 88

4. **February 4** – Administrative Sources

Read: *Federal Tax Research*, Chapter 4

Research Problems: *Federal Tax Research*, Chapter 4, numbers 77, 84, 90, and 93

5. **February 11** – Cases and Judicial Materials

Read: *Federal Tax Research*, Chapter 5

Research Problems: *Federal Tax Research*, Chapter 5, numbers 12 (provide a citation), 79, 80, and 96

First Writing Exercise due

6. **February 18** – Review of First Writing Exercise

Presentation Paper topics due

7. **February 25** – Specialized Tax Resources; Citators

Read: *Federal Tax Research*, Chapters 6, 7, and 8

Research Problems: *Federal Tax Research*, Chapter 6, numbers 57 and 59; Chapter 7, numbers 67 and 71

8. **March 4** – Non-federal Tax Sources

Read: *Federal Tax Research*, Chapter 9

Research Problems: *Federal Tax Research*, Chapter 9, numbers 107 and 108

9. **March 11** – Tax Planning

Read: *Federal Tax Research*, Chapter 12

Research Problems: *Federal Tax Research*, Chapter 11, number 45; Chapter 12, numbers 18 and 20

10. **March 18** – Spring Break; no classes

11. **March 25** – Tax Controversies- Administrative Stage

Read: *Federal Tax Research*, Chapter 13

Research Problems: *Federal Tax Research*, Chapter 13, numbers 29 and 31

12. **April 1** – Tax Controversies- Litigation Stage

Read: *Federal Tax Research*, Chapter 14

Research Problems: *Federal Tax Research*, Chapter 14, numbers 39 (provide citations), 41, and 43

Second Writing Exercise due

13. **April 8** – Review of Second Writing Exercise
14. **April 15** – Paper Presentations and Discussion Begin
15. **April 22** – Paper Presentations and Discussion Conclude