Course: Tax Research & Writing  
LAWT/956/491 – LL.M.  
TAXA/650/185 – M.S.  
LAW/956/512 – J.D.

Instructor: Mike Bender  
410.246.9113

Days/Time: Wednesday, 6:15 – 9:00PM

Location: Angelos Law Center, Room AL 408

Course Description:  
Research and writing projects on federal tax subjects with analysis and instruction in tax research techniques, materials, and methodology. Students prepare legal memoranda.

Course Materials:  
Text: Federal Tax Research  
Authors: Sawyers, Raabe, Whittenburg & Gill  
Publisher: Cengage

Additionally, students will need access to online and print sources used throughout the course. Specific sources are discussed in the required textbook.

Course Objectives and Outcomes:  
This course will introduce you to the primary and secondary sources and hierarchy of federal tax law and how to use such sources to research tax law. Upon completion of the course, you should have a fundamental understanding of tax research methodology. You will also practice effectively communicating the results of your research through analytical and persuasive writing assignments and presentations.

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

1. Writing exercises (20% each). For the writing exercises, you will prepare and submit a written memorandum on a tax research/planning issue. Further details of the exercise will be discussed in class.

2. Presentations of written exercise (15% each). You will give a class presentation of the memorandums mentioned above.

3. Weekly assignments (20%). For each class, you are required to submit the assigned Exercises and/or Research Cases for that week’s reading contained in your textbook. These answers should be written in narrative form, including citations. **Answers**
should be submitted to me via e-mail no later than noon the Tuesday before class. Your email subject line should contain the Chapter being covered and the date the homework is due and should be in a word document.

4. Class participation (10%). The quality of the seminar depends primarily on you, the students. You are encouraged to participate fully and meaningfully. Classroom discussions will focus on the assigned material, Discussion Questions at the end of each chapter and the assigned Exercises and Research Cases. Obviously, the class participation portion of your grade will suffer if you do not attend class regularly.

Assignments/Participation:
Students are expected to complete all reading, writing, and research assignments and to consistently participate in class discussion in order to demonstrate that the materials have been read and the issues raised in the assignment have been reflected upon.

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 citation form. 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.
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

DATE: August 19
TOPIC: Introduction to Tax Practice and Ethics
READING: *Federal Tax Research*, Chapter 1

DATE: August 26
TOPIC: Tax Research Methodology
READING: *Federal Tax Research*, Chapter 2
EXERCISE: #48 on page 75
RESEARCH: Chapter 2: Cases 69, 71, 73, 75; Chapter 3: Any 15 of the Exercises

DATE: September 2
TOPIC: Tax Research Methodology
READING: *Federal Tax Research*, Chapter 2
RESEARCH: Cases 76, 78, 80, 82

DATE: September 9
TOPIC: Sources of Federal Tax Law
READING: *Federal Tax Research*, Chapter 3
RESEARCH: Any 15 of the Exercises; Cases 81, 82, 83, 84, 93, 96, 99, 101

DATE: September 16
TOPIC: Administrative Regulations and Rulings
READING: *Federal Tax Research*, Chapter 4
RESEARCH: Any 10 of the Exercises; Cases 90, 91
RESEARCH PAPER #1 TOPIC DUE

DATE: September 23
TOPIC: Administrative Regulations and Rulings & Tax Research Methodology
READING: *Federal Tax Research*, Chapter 4
RESEARCH: Chapter 4: Cases 95, 97, 98

DATE: September 30
TOPIC: Judicial Interpretations
RESEARCH: Cases 78, 83, 102, 103
DATE: October 7  
TOPIC: Thomson-Reuters Checkpoint  
READING: *Federal Tax Research*, Chapter 6

DATE: October 14  
TOPIC: Paper Presentations and Discussions  
**RESEARCH PAPER #2 TOPIC DUE**

DATE: October 21  
TOPIC: Citators and Tax Periodicals  
READING: *Federal Tax Research*, Chapter 7, pgs 260 – 263 and Chapter 8  
RESEARCH: Any 10 of the Exercises, Cases 44, 50, 56

DATE: October 28  
TOPIC: Communicating Research Results  
READING: *Federal Tax Research*, Chapter 11  
RESEARCH: Cases 1, 2, 11, 21, 31

DATE: November 4  
TOPIC: Tax Planning  
READING: *Federal Tax Research*, Chapter 12  
RESEARCH: Problems 18, 20, 22, 25, 27

DATE: November 11  
TOPIC: Paper Presentations and Discussions

DATE: November 18  
TOPIC: CLASS CANCELLED

DATE: November 25  
TOPIC: HOLIDAY – NO CLASS