

TAX POLICY
UNIVERSITY OF BALTIMORE GRADUATE TAX PROGRAM
Spring 2020

LawT 954/491 (LL.M) --- Law 831/512 – J.D.
TaxA 655/185 M.S.

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"Office" Hours
by appointment
(703) 409-2895

TEXTBOOKS

Philip D. Oliver, *Tax Policy, Readings and Materials* (3rd ed. 2010)
The Bluebook – A Uniform System of Citation (20th ed.)

Day / Time: Tuesday evenings: 6:15 to 9:00 p.m.
Location: Available on MyUB

COURSE DESCRIPTION AND OBJECTIVES

Lectures and student-led discussions will be employed in a study of the evolution and structure of the federal income tax system from a public policy perspective. Our focus will be on legal, economic, social, and practical considerations. Alternatives, including recent legislation and current legislative proposals, are considered as a means of exploring the objectives of legislative provisions and the various provisions which might be enacted to promote competing objectives. Students will prepare a paper on a tax policy issue selected by them and approved by the professor.

COURSE EXPECTATIONS

American Bar Association Standards for Law Schools establish guidelines for the amount of work students should expect to complete for each credit earned. A three credit hour course requires “not less than” 45 hours of classroom instruction and 135 hours of out-of-class work. For a typical semester, this works out to a **minimum** of three hours of classroom time plus six hours of preparation time per week for fifteen weeks.

GRADES AND CLASS PARTICIPATION

Seventy percent of the final grade will be based on a term paper and thirty percent will be based on class participation. Timeliness is critical. A short, penalty-free grace period is typically provided for assignments with due dates. Assignments received after the due dates are subject to a late penalty of one letter grade. One week later, the late penalty increases to two letter grades. Thereafter, the late penalty will increase by one letter grade every two days. There will be no final examination.

Term paper grades will be based on **analysis, originality, clarity, depth and citations**. Length is not a critical element. A well-reasoned, well-written 15-20 page double-spaced paper may support a superior grade. For students seeking to satisfy a J.D. writing requirement, a longer paper is necessary. A substantive background explanation (*e.g.*, legislative history, Code sections, regulations, cases, rulings, etc.) is required for all topics. Greater emphasis should then be given to **why** a particular provision or concept exists or should not exist or should be modified. Students are encouraged to revisit, challenge or propose modifications to an existing provision or tax concept. Where appropriate, consider the practical effects of a transition from one provision or tax system to another. Present significant contrary views and explain them.

Regular progress throughout the semester is strongly encouraged. Grades for the term paper will be based on three separate submissions.

- a) Topic Selection / Outline: This 3-4 page overview should refine your topic, reflect preliminary research and include both a basic outline and statements of issues to be discussed.
- b) Rough Draft: This is a traditional rough draft that reflects substantial progress, but remains subject to updates or restructuring. Some logical gaps and rough citations may remain. Multiple rough drafts are not required. If you elect to submit multiple drafts, the grade will be based on the draft submitted on or immediately before the due date.
- c) Final Paper: Your polished, well-reasoned final product will carry the most weight.

Class participation includes traditional class discussions (either in person or including from remote locations) plus the presentation of two short summaries of selected articles in the textbook. Summaries should be no longer than two pages and should include student commentary or updates regarding the article’s topic. Students may select specific articles at the first class or be assigned specific articles to review. Student summaries are due (via email) by the Thursday before the scheduled class presentation. In addition to assigned readings, students are encouraged to digest current tax developments for classroom discussion. Full participation presupposes regular attendance.

ATTENDANCE POLICY AND CLASS CANCELLATION

Class attendance is a primary obligation of each 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 allowed absences (two absences) may be compelled to withdraw from the course, or may be barred from sitting for the final exam. Students who are forced to withdraw for exceeding the allowed absences may receive a grade of FA (failure due to excessive absence). This policy is consistent with American Bar Association Standards for Law Schools. While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.

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 site or call the University's Snow Closing Line at (410) 837-4201. If the University is open, students should presume that classes are running on the normal schedule.

DUE DATES

Timely assignment completions are expected. Penalty-free “oops” dates are set forth below to accommodate unexpected computer glitches and assorted last-minute problems. Assignments received after an “oops” date are subject to a late penalty. There is no penalty for early submissions. Students with outside conflicts may submit any assignment before the designated due dates.

Assignment	Due Date	“Oops” Date
* Short Summaries	Thursday before class	Friday before class
* Topic Selection & Outline	February 6	February 8 by 9:00 p.m.
** Rough Draft	March 22	March 24 by 6:15 p.m.
*** Final Term Paper	May 4	May 6 by 4:00 p.m.

* Short summaries and the term paper topic selection / outline should be submitted via email.

** For the rough draft and final term paper, both a hard copy and the word processing file (in MicroSoft Word format) are required. The word processing file should be submitted via email. Hard copies of the rough draft are due at the **beginning of class** on March 24.

* * * Final term papers should be delivered to an exam control room to be designated later in the semester.

COMPUTERS, SOFTWARE AND REMOTE ACCESS

Students are encouraged to use computers for class-related purposes. MicroSoft Word files are required for all student submissions. If charts, tables or graphics are part of your submission, incorporate them into your word processing file. Do not submit multiple computer files for a single assignment.

Some classes are broadcast via an internet connection and may be viewed by students from alternate locations. In such cases, students must ensure that their remote setup is in proper working order and includes speakers, a microphone and any other accessories which may be necessary for class participation.

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 School of Law. Violations of academic integrity include, but are not limited to: cheating, plagiarism, misuse of materials, inappropriate communication about exams, use of unauthorized materials and technology, misrepresentation of any academic matter, including attendance, and impeding the Honor Code process. The School of Law Honor Code and information about the process is available at http://law.ubalt.edu/academics/policiesandprocedures/honor_code/.

TITLE IX SEXUAL MISCONDUCT AND NONDISCRIMINATION POLICY

The University of Baltimore's Sexual Misconduct and Nondiscrimination policy is compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees and staff members report to the university any known, learned or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence or sexual exploitation and/or related experiences or incidents. Policies and procedures related to Title IX and UB's nondiscrimination policies can be found at: <http://www.ubalt.edu/titleix>.

DISABILITY POLICY

If you are a student with a documented disability who requires an academic accommodation, please contact the Office of Academic Affairs at ublawacadaff@ubalt.edu or (410) 837-4468

COURSE EVALUATIONS

It is a requirement of this course that students complete a course evaluation. The evaluation will be available later in the semester and is entirely anonymous. Faculty members will not have access to the feedback provided on course evaluations until after all grades are submitted.

FIRST CLASS ASSIGNMENT:

Chapters one will be discussed during the first class. Be prepared to discuss the articles by Shaviro, Surowiecki, Keifer, Gramlich, Hungerford and Cashell.

Assignments for the entire semester are attached.

TAX POLICY
SPRING 2020
CLASS TOPICS & READING ASSIGNMENTS

	CLASS TOPIC	READING ASSIGNMENT
1.	Jan. 14 Course Overview Introduction to Tax Reform and Fiscal Policy	Ch. 1: Shaviro, Surowiecki, Keifer, Gramlich, Hungerford, Cashell
2.	Jan. 21 * Lexis Training Topic Selection Tax Reform & Fiscal Policy, cont'd. When Should Income be Taxed?	Ch. 2: Gunn, Simons, Simons, Louie, Chirelstein, Thuronyi, Weisbach, Land
3.	Jan. 28 When Should Income be Taxed? – cont'd.	
4.	Feb. 4 What Should be Taxed? Imputed Income *** Topic Selection / Outline Due February 6	Ch. 3: Goode, Klein Scan: Knoll
5.	Feb. 11 Student Presentation of Topic Selection / Outline	---
6.	Feb. 18 Progressive Rates	Ch. 4: McCombs, Bittker, Schoenblum Scan: Logue
7.	Feb. 25 Taxing Families	Ch. 5: Joint Committee, Kornhauser, Jordan, Samansky, Forman Scan: Doran
8.	Mar. 3 Alternative Tax Bases – Consumption Taxation	Ch. 6: Introduction (pages 379 – 385) Ch. 7: Andrews, Warren Scan: McNulty, Goldberg
9.	Mar. 10 Tax Expenditures, Exclusions and Deductions	Ch. 11: Zelinsky, Kahn, Oliver (Pages 800 – 801), Yin Scan: Goldberg, OMB

- March 17 Spring Break
10. Mar. 24 Personal Injury Awards Ch. 12: Burke, Kahn, Griffith
 *** Term Paper Rough Drafts
 - Word file via email by
 March 22
 - Printed copy due at **beginning
 of class on March 24**
11. Mar. 31 Capital Gains & Losses Ch. 15: Johnson, Cunningham,
 Shaviro, CCH (Page 1064)
 Scan: Poterba
12. Apr. 7 Corporate Tax and Dividends Ch. 14: Pechman, AICPA,
 *** Term Paper
 Rough Drafts Returned
 Peel, Andrews, Graetz,
 Sappideen
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13. Apr. 14 The Rich, The Dead and The Ch. 9: Graetz, Lisher, Ascher
 Generous Ch. 10: Zelenak, Hudson
 -- Estate & Gift Taxes
 Scan: Kahn
14. Apr. 21 Creating, Interpreting and Enforcing Ch. 17: Graetz, Brannon
 Tax Law
 Scan: Shaviro
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- May 4 *** Final Term Papers Due