

UNIVERSITY OF BALTIMORE
SPRING 2020

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

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

Location: Room assignments are available through MyUB.

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. If you do not have access to Westlaw, please visit the Law Library help desk on the fifth floor of the law school and request a Westlaw access packet from the librarians.

Student Learning Outcomes:

After completing this course, you should be able to:

- 1) Recognize the major sources for tax law.
- 2) Research tax issues using a variety of sources.
- 3) Communicate the results of your research effectively and clearly through analytical and persuasive writing assignments.

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 14, 2019.
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 one half page to two pages of discussion, depending on the complexity of the issue. Answers should be submitted to me via e-mail no later than 12 p.m. on the Wednesday preceding the class for which the problems are assigned.
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 (in person or electronically) regularly.

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. Students should expect approximately one hour of classroom instruction and two hours of out-of-class work for each credit earned in a class, or an equivalent amount of work for other academic activities, such as simulations, externships, clinical supervision, co-curricular activities, and other academic work leading to the award of credit hours.

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. You may participate in class via Skype. However, it is critical that you pay attention and take part in class discussion even if you are not present in person. Further, **you must participate orally (using your microphone) rather than using text-chat if you are participating over Skype.**

It is also important that you turn in your writing assignments ON TIME. Turning in assignments late will significantly 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 allowed absences (generally 20% of class sessions) as illustrated below 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 may receive a grade of FA (failure due to excessive absence). This policy is consistent with American Bar Association Standards for Law Schools.

Regular Semester Hours		
Credit Hours	Meetings Per Week	
	1	2
2	2 absences	5 absences
3	2 absences	5 absences
4	--	5 absences

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. Note that this course will be streamed live via Skype. If you are attending class electronically, you must use your microphone rather than Skype chat to participate in class discussion. Please be sure to mute your microphone except when you are speaking and to identify yourself before speaking in class.

Course Website:

We will be using TWEN for this class. This syllabus, and any revisions to it, will be posted on TWEN. The TWEN site will facilitate email communications, including messages about the substance of the course and announcements about class cancellations or make-up classes. The TWEN site also serves as a distribution point for readings and problems not contained in the textbook throughout the course.

All students are required to sign up for the TWEN page. You are solely responsible for any messages you may miss if you do not sign up. The password for the clinic TWEN site is “UBtrws20.”

You will need academic Westlaw access to sign up for TWEN. If you do not have such access, contact the Law Library to receive an academic Westlaw password.

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 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.

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 ublacadaff@ubalt.edu or (410) 837-4468.

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 16** – Introduction to Tax Research

- Read:** *Federal Tax Research*, Chapter 11; *The Bluebook* (skim)
2. **January 23** – 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 30** – Tax Legislation
Read: *Federal Tax Research*, Chapter 3
Research Problems: *Federal Tax Research*, Chapter 3, numbers 54, 85, and 88
 4. **February 6** – Administrative Sources
Read: *Federal Tax Research*, Chapter 4
Research Problems: *Federal Tax Research*, Chapter 4, numbers 77, 84, 90, and 93
 5. **February 13** – 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 20** – Review of First Writing Exercise
Presentation Paper topics due
 7. **February 27** – 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 5** – Non-federal Tax Sources
Read: *Federal Tax Research*, Chapter 9
Research Problems: *Federal Tax Research*, Chapter 9, numbers 107 and 108
 9. **March 12** – 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 19** – Spring Break; no classes
 11. **March 26** – Tax Controversies- Administrative Stage
Read: *Federal Tax Research*, Chapter 13
Research Problems: *Federal Tax Research*, Chapter 13, numbers 29 and 31

12. **April 2** – 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 9** – Review of Second Writing Exercise

14. **April 16** – Paper Presentations and Discussion Begin

15. **April 23** – Paper Presentations and Discussion Conclude