Course Description:

This course is designed to give the students a basic understanding and knowledge of sources available in doing tax research and to develop basic tax research skills. The students will then apply those research skills in preparing a written product. The first half of the class will be devoted to understanding the basics of sources of information used in tax research, i.e., primary and secondary research sources. The research classes will deal with the interplay between researching in the “books” versus computer research, with a part of at least one class dealing exclusively with Westlaw and Lexis research skills. There will also be a continuing application of available internet links dealing with tax issues. In the last half of the course the students will apply the research skills in preparing a written legal memoranda or opinion letter. The substantive subject matter of the writing product will be included in the assignments given during the research portion of the class.

Required Texts:


Grade:

- Closed-book midterm – date and time TBD – research – 55%
- Writing assignment – 45%
- Reduction in final grade for incomplete or missing assignments

Assignments:

- To provide an opportunity to review your work before class each week, any problems assigned to the class will be due on Sunday by 7:00PM.
Includes a short note as to what source you used in answering each question.

• Students must submit their assignments on Canvas by due date and time.
• Please bring a copy of your assignment to class or be prepared to discuss your answers or any questions you may have during class.
• Please bring your laptops to class, if you attend class in person.
• Schedules for completion of the writing assignments will be discussed during class.

Schedule:

Class 1 (8/31/16) – Introduction & Primary Sources

Assignment:
• Larson: Introduction, Read Chs. 1-3, Pages 3-89

Class Discussion:
• Hypothetical
• Overview of Class
• Introduction and Outline of Tax Research Process
• Primary Sources
  o U.S. Constitution
  o Statutes

Class 2 (9/7/16) – Legislative History and Internal Revenue Code

Assignment:
• Larson: Continue Class 1 Reading Assignment
• Problems:
  o Larson: Pages 86-89 – Problems: 19 and 30
• Extra Problems:
  (1) Which Internal Revenue Code (IRC) Section provides a special deduction for costs relating to the manufacturing of products in the United States?
  (2) Find the Public Law that enacted the Code provision identified in (1) above and explain the purpose behind the provision.
  (3) Does the Code provision identified in (1) above apply to situations where the taxpayer engages an unrelated third party to manufacture the product for which the taxpayer claims a deduction?
  (4) Identify one specific issue that arises when a taxpayer engages an unrelated third party to manufacture the product for which the taxpayer claims a deduction under the Code provision identified in (1) above.

Class Discussion:
• Legislative Sources
  o Legislative history
Committee Reports
Blue Book
Locating legislative history
Authority of legislative history

- Internal Revenue Code (IRC)
- Organization of IRC
- Interpreting the IRC

Class 3 (9/14/16) – Regulations and other IRS Pronouncements

Assignment:
- Reading:
  - Larson: Read Chs. 4 and 6; Pages 91-113; Pages 141-168
  - Understanding IRS Communications: Read pages 1-30, 43-80, and 91-95
  - The Four R’s Revisited
- Problems:
  - Larson: Pages 110-111 – Problems: 14 and 15
- Extra Problems:
  - TBD

Class Discussion:
- Lexis Representative will discuss tax research on Lexis – first hour of class
- Regulations
  - Proposed
  - Temporary
  - Final
- Revenue Rulings
- Revenue Procedures
- Notices
- Acquiescence and Non-acquiescence
- Locating administrative regulations and rulings and their authority

Class 4 (9/21/16) – Complete Regulations/IRS Pronouncements

Assignment:
- Read:
  - Larson: Chs. 7 & 8: Pages 169-205
- Problems:
  - Larson: Pages 182-184 – Problems: 12, 13 &18
  - Larson: Pages 203-205 – Problem: 14
- Extra Problem:
  - TBD

Class Discussion:
• Private Letter Rulings
• Technical Advice Memorandum
• Field Service Advice/Chief Counsel Advice
• Determination Letters

Class 5 (9/28/16) – Primary Sources - Judicial Interpretations

Assignment:
• Read:
  o Larson: Ch. 5; Pages 113-139
  o Problems: Larson: Pages 134-139 – Problems: 20 and 24
• Extra Problems:
  o TBD

Class Discussion:
• Choice of forum
• Tax Court
  o Published opinions
  o Court reviewed opinions
  o Memorandum opinions
  o S-case opinions
• District Court
• Court of Federal Claims
• Factors to consider in selecting venue
• Appellate Courts
  o Golsen rule
• Supreme Court

Class 6 (10/5/16) – International Tax Research

Assignment:
• Read:
  o Larson: Ch. 11; Pages 269-310
  o Problems: Larson: Pages 309-310 – Problems: 8, 14 and 17 a. & b., only
• Extra Problems:
  o TBD

Class Discussion:
• Overview of international tax
• Overview of income tax treaties—US Model
  o Legislative history
  o Sources
  o Other U.S. bilateral tax agreements
• OECD & other international organizations
  o Overview & relevancy
Class 7 (10/12/16) – Secondary Sources, Cite Checking and Research Recap

Assignment:
- Read:
  o Larson: Chs. 10, 12 & 13; Pages 231-268; 311-339
- Problems: TBD
- Extra Problems:
  o TBD

Class Discussion:
- Secondary Sources
  o CCH
  o RIA
  o Mertens
  o BNA
  o Journal and Newsletters and Citators
  o Computer-based research
- Cite Checking
- Research Recap

MIDTERM EXAM – CLOSED BOOK – Date & Time TBD
Multiple Choice; Short Answer; True False; List/Fill-In the Blanks

Class 8 (10/19/16) – Legal Writing – Introduction/Overview

Assignment:
- Read:
  o Garner: Pages 3-87
- Draft of legal memorandum

Class Discussion:
- Principles for Analytical and Persuasive Writing
- Letters
- Protests
- Court Pleadings
- Nonlinear outlining

Class 9 (10/26/16) – Legal Writing

Assignment:
- Read:
  o TBA
- Topic for persuasive writing assignment will be introduced

Class Discussion:
• Principles for Analytical and Persuasive Writing (Continued)

Class 10 (11/2/16) – Legal Writing
Assignment:
• Read:
  o TBA
• Nonlinear outline of persuasive writing assignment
Class Discussion:
• Principles for Analytical and Persuasive Writing (Continued)

Class 11 (11/9/16) – Legal Writing
Assignment:
• Read:
  o TBA
Class Discussion:
• Principles for Analytical and Persuasive Writing (Continued)

Class 12 (11/16/16) – Legal Writing Review
Assignment:
• Read:
  o TBA

NO CLASS 11/23/16 Thanksgiving

Class 13 (11/30/16) – Last class – Tentative One-On-One meetings on final papers.

FINAL PAPERS DUE – Tentatively Friday, December 16, 2016