Course Objective

Welcome to U.S. Legal Research, Analysis & Writing. The objective of this course is to introduce you to sources of U.S. legal authority, demonstrate how to perform effective and efficient legal research, and help you improve your written English skills as a lawyer. You will receive intensive feedback on your writing, both in terms of analysis and written expression.

Meeting Times and Office Hours

U.S. Legal Research, Analysis & Writing will meet on Thursday afternoons from 3:30-5:30 pm. Certain meeting times may be modified, and any modifications will be communicated to you in a timely manner.

Professor Duncan and Professor Kelly are available to meet with you by appointment.

Assignments and Grading

You will be evaluated on the basis of a midterm examination and two written memos, with points distributed as follows.

Midterm Examination 30%
Written Memo #1 30%
Written Memo #2 40%

The midterm examination, scheduled for Thursday, October 6 will be a one-hour, closed book exam. It will consist of 30 multiple-choice questions covering the material discussed in classes 1-6, and the reading assignments for those classes.
Students will be expected to write two drafts of each written memo. The professors will give all students individual feedback on their initial drafts before they are asked to prepare a revised draft of each memo. The final draft of the memo will be graded, with points assigned for written summary of the facts, issues presented, legal analysis, conclusion, proper use of citations (Bluebook) and proper use of written English.

**Textbook and Course Website**

The required textbook for the course will be *Federal Tax Research (Larson)*. It may be purchased from the Georgetown Law Bookstore.

A Canvas website will be used in this course to distribute materials and make announcements.

**Class Participation**

Although the professors do not wish to call upon students to participate in class, class participation helps to keep students (and the professors) more engaged in the classroom. Therefore, the class will be broken down into three teams, with one team “on call” for two classes. Please review the syllabus to see when your team is “on call.” If you do not wish to participate, you may opt out by passing the question on to another member of your team.

**Course Schedule**

(1) **Class 1 (Thursday, September 1): Introduction**

Assignment:
- None

During Class 1, the Professors will introduce themselves, go over the syllabus and schedule for the semester, and answer any questions that students may have about the course.

(2) **Class 2 (Thursday, September 8): The U.S. Constitution and Internal Revenue Code**

Assignment:
- Read: Larson Chapter 2: The Constitution of the United States (pages 9-25) and Chapter 3: Federal Public Law (pages 27-89) (Group 1)
During Class 2, Professor Duncan will discuss the history and framework of the U.S. Constitution, the powers given to the three branches of government, certain amendments, and how the Constitution establishes the federal government’s power to legislate, interpret and enforce U.S. tax laws. We will also discuss federal public law (including the Internal Revenue Code) and the process by which U.S. tax laws are made.

(3) Class 3 (Thursday, September 15): Treasury Regulations and IRS Guidance

Assignment:
- Read Larson Chapter 4: Treasury Regulations (pages 91-111), Chapter 6: Public Guidance from the Office of Chief Counsel (pages 141-166), and Chapter 7: Taxpayer-Specific Guidance from the Office of Chief Counsel (pages 169-181) (Group 2)

During Class 3, Professor Kelly will discuss the U.S. Treasury Regulations as well as guidance process performed by the Treasury Department and Internal Revenue Service, and the specific guidance issued by the IRS.

(4) Class 4 (Thursday, September 22): Judicial Opinions

Assignment:
- Read Larson Chapter 5: Judicial Opinions (pages 113-139) (Group 3)

During Class 4, Professor Kelly will cover federal judicial opinions and how legal cases flow through the courts when appealed.

(5) Class 5 (Thursday, September 29): Federal Tax Research

Assignment:
- Read Larson Chapter 10: Researching the Issue (pages 231-268)

During Class 5, Professor Duncan and Research Librarian Cattleya Concepcion will discuss the research process and electronic resources including RIA Checkpoint, Westlaw and Bloomberg BNA. We will also work on an in-class problem designed to demonstrate how to use these electronic resources in a practical way.
Assignment:

• Read:  *Writing Tax Research Memos (Duncan/Kelly)*

During Class 6, Professor Duncan will discuss the writing process, how to prepare a tax memo as well as cite relevant tax authorities. He will also distribute the fact paper for Written Exercise 1. **Written Exercise 1 will be due on Thursday, October 20.** Please bring a copy of your memo to class.

Assignment:

• Study for the midterm examination

During Class 7, students will take a one-hour, closed book midterm examination. The midterm examination will consist of 30 multiple-choice questions covering the material discussed in classes 1-6, and the reading assignments for those classes.

**NOTE: There will be no class on Thursday, October 13**

Assignment:

• Prepare Written Exercise 1

• Read: IRC §§ 61(a); 83(a); 132(a) & (d); 162(a); 167(a) and 262

• Read:  *Pevsner v. Commissioner*, T.C. Memo 179-311 (Tax Court 1979); *Commissioner v. Pevsner*, 628 F. 2d 467 (5th Cir. 1980) (Group 1)

During Class 8, Professor Duncan will go over Written Exercise 1 and provide students with a sample memo designed to assist students with the preparation of Written Memo 1. He will also discuss the legal authorities relevant to the preparation of Written Memo 1. A copy of the fact pattern for Written Memo 1 will be distributed at the end of class.
(9) **Class 9 (Thursday, October 27): Written Memo 1**

**Assignment:**
- Prepare a first draft of Written Memo 1. Please e-mail your memo to Professor Duncan no later than **9:00 am on Monday, October 24**.

During Class 9, Professor Duncan will provide feedback on Written Memo 1 and discuss how it could be improved in terms of organization, legal analysis and English writing.

The second draft of Written Memo 2 should be sent by e-mail to Professor Duncan no later than **9:00 am on Monday, October 31**.

(10) **Class 10 (Thursday, November 3): Written Memo 2**

**Assignment:**

During Class 10, Professor Kelly will go over the legal authorities relevant to the preparation of Written Memo 2. A copy of the fact pattern for Written Memo 2 will be distributed at the end of class.

(11) **Class 11 (Thursday, November 10): Written Memo 2**

**Assignment:**

During Class 11, Professor Kelly will continue to discuss the legal authorities relevant to the preparation of Written Memo 2.
Class 12 (Thursday November 17): Written Memo 2

Assignment: Prepare a first draft of Written Memo 2. Please e-mail your memo to Professor Kelly no later than 9:00 am on Monday, November 14.

During Class 12, Professor Kelly will provide feedback on Written Memo 1 and discuss how it could be improved in terms of organization, legal analysis and English writing.

The second draft of Written Memo 2 should be sent by e-mail to Professor Kelly no later than 5:00 pm on Friday, December 2.

Class 13 (Thursday, December 1): Guest Speaker, Course Evaluations and Pizza Party

Assignment: None

During Class 13, we will have a guest speaker (TBD). Students will also fill out course evaluations. Please bring your laptop to this class. Pizza and light refreshments will be served at the end of class.